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Fiscal Regulations  
of the  
U. S. Department of Agriculture

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Effective December 1, 1917



WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1917

UNITED STATES DEPARTMENT OF AGRICULTURE,  
*Washington, D. C., May 21, 1917.*

The honorable the SECRETARY OF AGRICULTURE.

SIR: The undersigned Advisory Committee on Finance and Business Methods submits herewith a draft of the revised Fiscal Regulations of the Department of Agriculture approved to take effect on February 1, 1915, and all subsequent amendments thereto, with the recommendation that a reprint of the said regulations be issued as of December 1, 1917.

Respectfully submitted.

LEON M. ESTABROOK,  
*Chairman.*

A. ZAPPONE,  
R. M. REESE,  
ALEX. McC. ASHLEY,  
COLLIN H. HARDING,

*Advisory Committee on Finance and Business Methods.*

Approved:

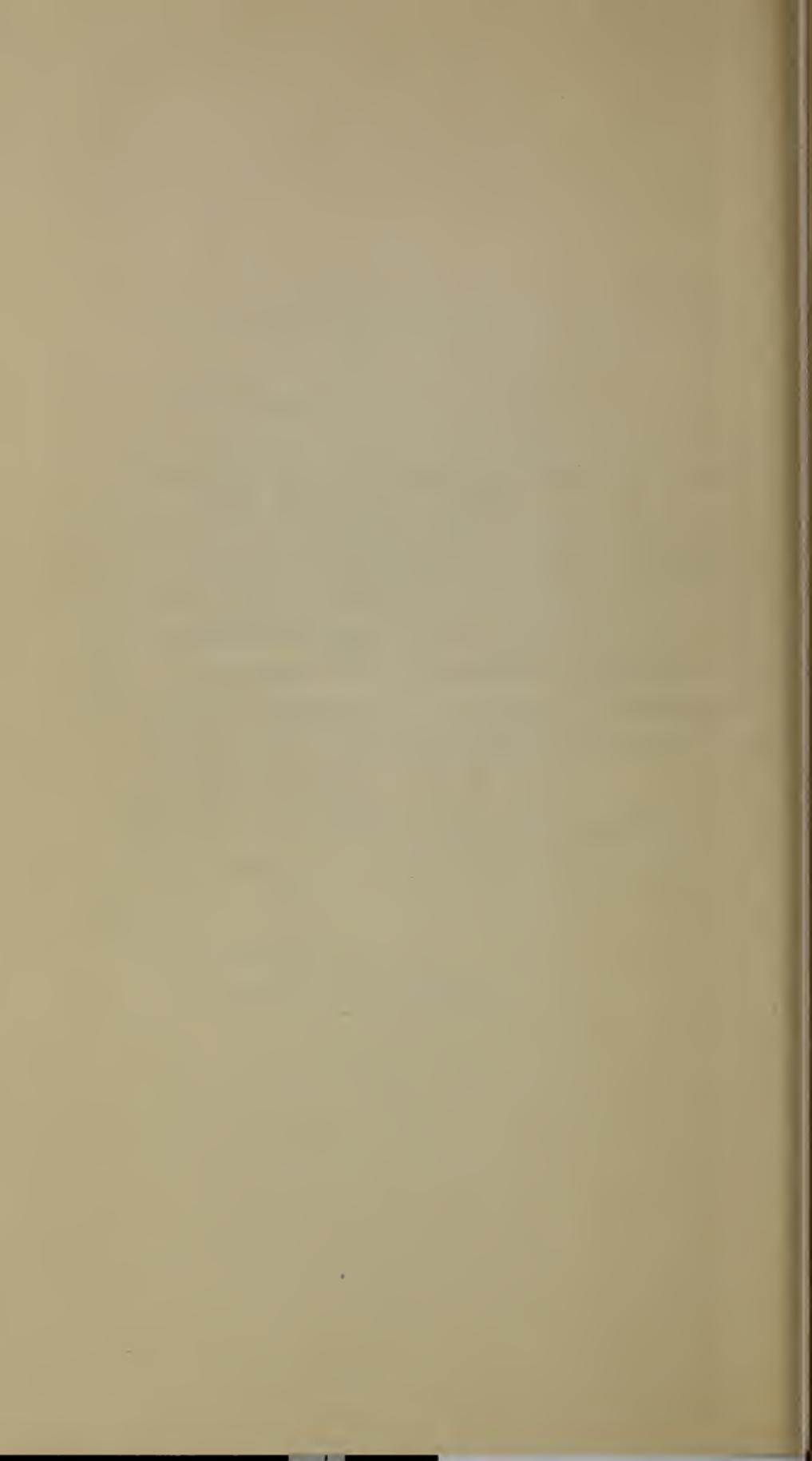
D. F. HOUSTON,  
*Secretary of Agriculture.*

UNITED STATES DEPARTMENT OF AGRICULTURE,

*Washington, D. C., July 1, 1917.*

Under the authority conferred upon the Secretary of Agriculture by law, the following regulations are prescribed to govern the fiscal transactions of the department. These regulations shall become and be effective on and after December 1, 1917, and shall supersede all prior rules, regulations, orders, and memoranda relating to the fiscal transactions of the Department of Agriculture.

D. F. HOUSTON,  
*Secretary of Agriculture.*



FISCAL REGULATIONS  
OF THE  
U. S. DEPARTMENT OF AGRICULTURE.

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ADMINISTRATION.

DEFINITIONS.

**1. Terms Construed.**—For the purposes of these regulations the following terms shall be construed, respectively, to mean:

- (a) The department: The United States Department of Agriculture.
- (b) The Secretary: The Secretary, or the Acting Secretary of Agriculture.
- (c) Bureau: Any bureau, service, independent division, independent office, or independent committee, or the library of the United States Department of Agriculture, the office of the Solicitor being an independent office, and the remaining subdivisions of the office of the Secretary, unless otherwise directed by the Secretary from time to time, together constituting a separate independent office.
- (d) Chief of bureau: The administrative head of any bureau, service, independent division, independent office, or independent committee, or of the library of the United States Department of Agriculture.
- (e) Contingent fund: The appropriation for "Miscellaneous expenses, Department of Agriculture," of any fiscal year.
- (f) Supplies: All articles purchased for official use, including equipment, materials, apparatus, and job work.

**AUTHORIZATION OF EXPENDITURES.**

**2. Travel; Advance Authority to be Secured.**—Authority in writing must be secured in advance for all official travel, except in emergency cases where the delay incident to the procurement of such authority would be detrimental to the best interests of the Government. No account shall be paid in such emergency cases until approved by the Secretary.

**3. Travel Authorizations by Secretary.**—The Secretary will issue specific individual letters of authorization in all cases involving (a) general travel, other than routine, within the continental United States; (b) travel to or from points outside of the continental United States; (c) travel and other expenses, except for the purchase of supplies, to be paid from the contingent fund of the department; (d) such travel for the purpose of attending meetings or delivering lectures as is not otherwise provided for in the administrative regulations; (e) travel by persons not connected with the department incidental to consultations with the Secretary or his designated representatives; and (f) the employment of stenographic and typewriting service in the field other than as provided for in paragraph 86, section (n).

**4. General Letters of Authorization by Secretary.**—The Secretary, on or before the beginning of each fiscal year, will issue a general letter of authorization to each Chief of Bureau, authorizing him, during that year, within the terms of the appropriations specified in the letter, (a) to direct in writing employees of his bureau to perform routine travel within the continental United States, in conformity with law, the decisions of the Comptroller of the Treasury, and the Fiscal Regulations, and to allow per diems in lieu of subsistence, when desirable, at rates fixed by the Secretary in accordance with the provisions of paragraph 82; (b) to issue purchase orders for supplies in amounts not exceeding \$500 in the Weather

Bureau, \$500 in the Forest Service, \$500 in the Office of Public Roads and Rural Engineering; but in case of the Forest Service and Office of Public Roads and Rural Engineering, purchase orders in amounts less than \$2,500 may also be issued for supplies, materials, or equipment required exclusively for the construction and maintenance of roads or trails under the provisions of the 10 per cent forest road and trail provisions, section 8 of the Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific co-operative funds deposited for road improvement work; and \$100 in each other bureau, for a single order; (c) to incur other miscellaneous expenses, except in connection with advertising, the purchase of medicines for personal use, the purchase of cameras and lenses, the purchase of motor-driven vehicles or boats, and the employment of stenographic or typewriting service in the field other than as provided in paragraph 86, section (n), as may be necessary properly to carry on the work of the bureau; and (d) to empower his subordinates to direct routine travel and incur necessary expenses within the limits of the authority conferred on him by his letter of authorization from the Secretary. The total liabilities to be incurred under a letter of authorization will be limited to the quarterly allotments annually approved by the Secretary in accordance with law.

**5. Travel Authorizations must be Specific.**—Each letter authorizing travel will specify the points between which, or the area within which, travel is to be performed, the object of the travel, the expenses authorized, the appropriation from which payable, the per diem rates if allowed, to be fixed in all cases in accordance with the provisions of paragraph 82, the maximum amount which may be expended, and the permanent or temporary headquarters of the employee.

**EXAMINATION AND PAYMENT OF ACCOUNTS.**

**6. Administrative Examination and Payment.**—In order to secure a proper administrative examination of public accounts, before their transmission to the accounting officers of the Treasury for audit, the following procedure will obtain:

(a) All accounts, whether in the form of pay rolls, vouchers, or otherwise, shall be paid by the disbursing clerk, except freight accounts (see paragraph 69) and those authorized by sections (f) and (g) of this paragraph to be paid by fiscal agents outside of Washington.

(b) The administrative head of each bureau shall make a full and complete administrative examination of all accounts of his bureau; shall exercise every precaution to safeguard the expenditure of funds in conformity to law and to the necessities of the work of the department; shall see that there is no waste or misapplication of funds or improper vouchering; and shall cause all members of his staff whose duties lie in this field to exercise the same precautions. Except as the Secretary shall otherwise direct from time to time, for the purposes of this section, the chief clerk of the department shall be the administrative head of the Office of the Secretary (exclusive of the Office of the Solicitor), and accounts therein, prior to approval by the chief clerk, shall be examined by the Office of Inspection.

(c) In making the administrative examination the administrative head of the bureau shall:

(1) In case of compensation of an employee, verify rate of compensation, check the number of days of service and leave of absence with or without pay, and, if the person concerned is about to retire from the service, ascertain his accountability for property.

(2) In case of travel expenditures, see that each item in the voucher is authorized by the letter of authorization or otherwise.

(3) In case of purchases of supplies, see that each item in the voucher complies with the requisition or contract of purchase, that each article has been delivered, and that the price is in accordance with the requisition or contract, or, if the purchase was in open market, that it was made in accordance with law.

(4) In case of all other accounts, see that each item in the voucher complies with the requisition or contract, fiscal regulations, and law applicable to such item.

(5) In all cases, see that unusual items or expenditures are sufficiently explained; suspend or disallow each item or portion thereof not covered by the requisition, contract, or letter of authorization, or not allowed by the fiscal regulations, or forbidden by law or by any decision of the Comptroller of the Treasury; prepare waivers, when necessary, for the approval of the Secretary; see that computations and extensions are correct; see that applicable appropriations are available, and that unexpended balances thereof are sufficient to pay all approved accounts; ascertain in each account the correct amount of such items as are proper claims against the United States, and approve only such items.

(d) After deducting amounts suspended or disallowed the administrative head of the bureau shall approve the account and transmit the same to the disbursing clerk for payment.

(e) After ascertaining that the approval by the administrative head of the bureau is genuine, that the extensions and additions are correct, that there is an appropriation out of which the account is legally payable, and that there is an unexpended balance of such appropriation sufficient for the payment, the disbursing clerk shall pay each account so approved and transmitted to him, subject to his right to obtain an advance decision of the comptroller.

(f) In each district of the Forest Service having headquarters outside of Washington, the Forester shall make a

full and complete administrative examination, in the manner prescribed by section (c), by and through the district forester, of all the accounts of that district. Each such district forester shall ascertain the total of and approve the accounts for his district, as prescribed in section (d), and transmit the same to the bonded fiscal agent of his district for payment. After ascertaining the facts in respect thereto, as prescribed in section (e), the fiscal agent having headquarters outside of Washington shall pay each account for his district, so approved and transmitted to him, and send the same to the Forester.

(g) Accounts payable by special fiscal agents outside of Washington, pursuant to special authority from the Secretary, shall, after payment, be examined and approved by the administrative heads of the bureaus to which they, respectively, relate, in compliance with sections (c) and (d).

(h) Accounts paid by fiscal agents outside of Washington, pursuant to sections (f) and (g), shall be transmitted to the disbursing clerk of the department, who shall take off the totals to be carried to the appropriation ledger and shall forward such accounts, without audit, to the accounting officers of the Treasury.

**7. Detail of Employees as Special Deputy Fiscal Agents.**—Clerks, officers, or other employees of the Forest Service may be temporarily detailed to the office of the district fiscal agent, as special deputy fiscal agents, under the direction of and subject to supervision of the district fiscal agent, for the purpose of making cash payments to fire-fighting and other crews; and, when necessary, these employees and employees of the Office of Public Roads and Rural Engineering may also be designated to act as special deputy fiscal agents under the district fiscal agents of the Forest Service for the purpose of making cash payments to laborers, and for the purchase of materials in case of emergency in connection with the construction and maintenance of roads and trails under the provisions of the 10 per cent forest road and trail provision, section 8 of the

Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific cooperative funds deposited for road improvement work; all such special deputy fiscal agents to furnish bond in the sum of \$5,000 each, drawn in favor of the United States. Such bonds shall be filed in the office of the Forester.

#### ACCOUNTING FORMS.

**8. Accounting Forms.**—The following accounting forms are prescribed by the department, and the data needed to make a proper administrative examination of accounts and establish a legal claim against the United States must be completely filled in thereon:

*Form 1.*—Pay roll for personal services in the District of Columbia. (Subvoucher, Form 1a.)

*Form 2.*—Pay roll for personal services outside of the District of Columbia.

*Form 2a.*—Pay roll for personal services outside of the District of Columbia, with attached memorandum copy. (For use of field disbursing agents.)

*Form 3.*—Pay voucher for personal services.

*Form 3a.*—Pay voucher for personal services, with attached memorandum copy. (For use of field disbursing agents.)

*Form 4.*—Public voucher for reimbursement of traveling, and station, and field expenses, and for payment of per diem. (Subvouchers, Forms 4b and 4c.)

*Form 4a.*—Public voucher for reimbursement of traveling, and station, and field expenses, and for payment of per diem, with attached memorandum copy. (For use of field disbursing agents.)

*Form 5.*—Public voucher for purchases and services other than personal.

*Form 5a.*—Public voucher for purchases, and services other than personal, with attached memorandum copy. (For use of field disbursing agents.)

*Form 6.*—Public voucher for advertising and authority to publish advertisement.

Standard vouchers for transportation of passengers, freight, and express are furnished by the Public Printer upon request.

#### RESPONSIBILITY FOR ERRORS IN ACCOUNTS.

**9. Adjustment of Disallowances.**—The chief of each bureau shall see that suspensions and disallowances in accounts approved by him are adjusted within a reasonable time. In case of any improper expenditure and subsequent disallowance of the same by the Treasury, such steps shall be taken as may be lawful and appropriate to ascertain the responsibility therefor, and to recover for the Government the amount of funds misused, misapplied, misappropriated, or otherwise improperly expended. In case of dispute as to the facts, the decision of the Secretary, after opportunity for hearing has been afforded to the individuals concerned, shall be conclusive upon the employees of the department.

#### APPOINTMENTS.

**10. Appointment and Oath of Office.**—Except temporary assistants and laborers outside of Washington, employed, subject to civil-service rules, under letters of authority, every person entering the service of the department will be appointed by the Secretary at a specified rate of compensation. In all cases of original appointment, promotion, demotion, or transfer from one position to another on a statutory roll, or of an original appointment on a lump-fund roll, or of a transfer from the statutory roll of one bureau to a lump-fund roll of another bureau, an oath of office <sup>1</sup> must be executed and filed with the bureau before the first payment of salary will be made.<sup>2</sup>

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<sup>1</sup> "I, — — —, do solemnly swear that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God."

<sup>2</sup> Oaths of office when required must be taken without expense to the United States. They may be taken before any officer having an official

**11. Oath of Office; When not Required.**—An employee performing continuous service in the same bureau will not be required to take an additional oath of office in case of his promotion, demotion, transfer from one lump-fund roll to another, transfer from the statutory to a lump-fund roll, or reassignment or other change of status on a lump-fund roll.

**12. Travel Expenses Incident to Reporting for Duty.**—When original appointments are made, expense of travel incident to reporting for duty at the point at which service is to be performed will not be paid by the department in any case of an employee on the statutory roll or, unless otherwise specifically authorized in the appointment or contract of employment, in the case of an employee on the lump-fund roll. No appointment shall be made on the lump-fund roll with a view to transfer to the statutory roll, nor shall any assignment be made to a point other than the place at which permanent service is intended to be performed, for the purpose of securing for an employee payment of travel expense incident to reporting for duty.

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seal, with authority to administer oaths either under United States statutes or local municipal law, and must be properly certified under the hand and seal of such officer. Oaths of office may also be taken before the chief clerk of the department or the chief clerk of any bureau or statutory division thereof at Washington, D. C., provided the chief clerk be one who occupies a statutory position. Forest guards and other remotely situated employees of the department receiving compensation from lump-sum appropriations are authorized to subscribe to the oath of office before a forest ranger or other commissioned employee of the department when the services of an officer authorized to administer oaths are not available; in every such case, however, a statement of the facts must be made on the form by the certifying employee. (See also Administrative Regulations.)

**SALARIES.**

**13. Double Compensation.**—Unless otherwise specifically authorized by law, no money appropriated for the Department of Agriculture shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of \$2,000 per annum, but this shall not apply to retired officers or enlisted men of the Army, Navy, Marine Corps, or Coast Guard, or to the officers and enlisted men of the Organized Militia and Naval Militia in the several States, Territories, and the District of Columbia.

**14. Final Salary to Cover Terminal Date.**—On the death of an employee in a pay status, salary to and including the entire day on which the death occurred will be paid to the legal representative of the deceased; or when an employee in a pay status is separated from the service by resignation or dismissal, his salary will be computed to cover the date on which such resignation or dismissal takes effect; unless such death, resignation, or dismissal falls on the last day of a 31-day month, in which event the 30th will be regarded as the terminal date.

**15. Accounts Due Deceased Employees.**—Accounts due to deceased employees and payable to executors, administrators, or guardians, and accounts in favor of trustees, or other fiduciaries, must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, or of trusteeship, or by other evidence of fiduciary character. However, an account not exceeding \$100 due to the estate of a deceased employee who died intestate and for whose estate no letters of administration have been or will be issued may be paid to the legal representative of the deceased upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate. An affidavit, prepared in the department in accordance with law, must be filed with the voucher covering the account.

**16. Settlement of Property Responsibility and Arrears when Appointment Terminates.**—Final settlement of salary of persons in any way responsible for public property, or who are in arrears to the United States, will not be made until evidence shall have been furnished showing that the property has been satisfactorily accounted for, or the arrears paid, to the proper officer.

**17. Assignments of Salaries.**—Assignments of salaries may be made by employees when absent on account of illness, annual leave, or official business, except as hereinafter prohibited. When an employee desires to make an assignment of his pay, under any of the circumstances enumerated above, he shall give to the disbursing clerk or fiscal agent a written order showing the full name and address of the assignee, the period covered by such assignment, and whether it is desired that the amount be paid in cash or by check. Assignment blanks will be furnished by the disbursing clerk or fiscal agent upon application. If, by the terms of the assignment, payment be made by check, the check shall be drawn to the order of the assignee and a notation made thereon by the disbursing clerk or fiscal agent showing the purpose of such assignment and on whose account drawn; if payment be made in cash the assignee's receipt shall be taken on the voucher or pay roll. In either case the assignment shall be attached to the voucher or pay roll upon which the first payment is made. Under no circumstances will any assignment or other order for salary be approved or honored by the disbursing clerk or a fiscal agent when in the nature of an assignment or other making over of salary for value received, or as security for a loan, or when made payable to loan brokers or companies, or agents thereof. (See also paragraph 107.)

**18. Monthly Salary Rates.**—A person serving the whole of any calendar month, who is paid on an annual or monthly basis, will be paid one-twelfth of the annual,

or the full monthly salary, irrespective of the number of days that the month contains.

**19. Thirty-First Day.**—A person entering the service, in any month other than February, on any day except the 31st of a 31-day month, and serving to the end thereof, will be paid from the date of entry to the 30th day of said month, both dates inclusive; a person entering the service on the 31st day of a 31-day month will receive no pay therefor.

**20. February Salary.**—A person entering the service during February, and serving continuously to the end thereof, will receive a full monthly installment less as many thirtieths as there were days elapsed prior to date of entry.

**21. Salary for Services Terminating During Month.**—An employee paid on a per annum or monthly basis, who permanently retires from the service without serving the whole month, is entitled to one-thirtieth of a monthly installment for each day on full-pay status.

**22. Absence Without Pay.**—An employee will be paid for each day in a thirty or thirty-one day month for which he is in a duty or pay status, except for the thirty-first day. An employee in a duty or pay status from the first to and including the last day of a month will receive one-twelfth of his annual pay only; if in such status from the first to thirtieth, and in a status of absence without pay for the thirty-first day, he will receive twenty-nine days' pay only, one day's pay being forfeited for such one day of absence. An employee "Furloughed," or "On leave without pay," from the 16th to the 31st, inclusive, of a 31-day month, will receive fifteen-thirtieths of a monthly installment of salary; an employee absent under the same conditions from the 16th to the 28th, inclusive, of the month of February, will receive fifteen-thirtieths of a monthly installment of salary; an employee absent on the last day of February will receive twenty-seven-

thirtieths, or in leap years twenty-eight-thirtieths, of the monthly installment of salary.

**23. Sunday or Holiday Absence with Pay.**—Where permission is granted a clerk, or other employee, to be absent on annual leave or leave without pay for a day or other specific period of time, and the leave expires with Saturday or a day preceding a legal holiday, no deduction of pay will be made on account of absence on the next Sunday or legal holiday, provided the clerk or other employee returns to duty on the day following the Sunday or legal holiday.

**24. Deduction for Absence Without Permission.**—Where an employee, not entitled to leave with pay, is absent without permission, pay should be deducted for each day's absence, including Sundays and legal holidays. When the absence includes the last day of February, three days' (in leap year two days') pay should be deducted for absence on that day. (See paragraph 22.)

**25. Sunday Pay of Per Diem Employees.**—Per diem employees will not receive pay for Sundays unless service is necessary and actually performed, in which case the service must be certified to on the account by the supervising official.

**26. Legal Holiday Pay of Per Diem Employees.**—Per diem employees within the United States holding permanent appointments will receive pay for legal holidays if in a duty status, but temporary per diem employees (other than those employed by hour or piece, or a few days at a time, incidental to their main employment elsewhere), and those whose appointments read "For days actually employed" must perform service the day before and the day following such holiday in order to be entitled to pay therefor.

## PREPARATION OF SALARY ACCOUNTS.

**27. Preparation of Salary Accounts.**—When two or more employees are serving at the same field station their salary accounts may be rendered by the official in charge on a pay roll Form 2. When serving alone an employee should render his salary account on voucher Form 3. The amount due at an annual or monthly rate, or for fractional parts of a month, must be ascertained from the Department Salary Tables. (See Appendix B.)

In case of a new appointment, promotion, or reduction in grade involving a change in rate of compensation, or transfer from one bureau to another, sheet and line reference must be shown.

The exact period of service should be stated, with inclusive dates. If the salary be at an annual or monthly rate, Sundays will be included in the period of service.

The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the chief of bureau or other official, designated by him, having immediate supervision of the service therein set forth.

## SUPPLIES.

## ADVERTISEMENTS, PROPOSALS, AND OTHER UNUSUAL METHODS OF PROCURING SUPPLIES.

**28. Emergency Purchases.**—Until written authority therefor shall have been granted by the Secretary or a chief of bureau pursuant to his letter of authorization from the Secretary, no purchase of supplies shall be made, except in cases of actual emergencies for the protection of the public interests or preservation of public property, the necessities for which shall be shown by a certificate of the official making the purchase. Every such emergency purchase must be approved prior to payment, and then only when in the judgment of the approving officer the purchase was lawful and justified.

**29. Purchase Orders Approved by Secretary.**—All orders for the purchase of supplies, or for job work, in excess of \$100 must be approved by the Secretary, except in case of the Weather Bureau, the Forest Service, and the Office of Public Roads and Rural Engineering, which may issue purchase orders for amounts not exceeding \$500, and except in case of the Forest Service and the Office of Public Roads and Rural Engineering, which may also issue purchase orders for amounts less than \$2,500, if such purchase orders are for supplies, materials, or equipment required exclusively for the construction and maintenance of roads or trails under the provisions of the 10 per cent forest road and trail provisions, section 8 of the Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific cooperative funds deposited for road improvement work; but no automobiles, motor boats, or other motor-driven vehicles, no cameras or lenses, and no medicines for personal use (see par. 86, sec. *m*), shall be purchased without specific authority of the Secretary.

**30. Advertisements.**—Except in cases in which the aggregate amount involved does not exceed \$50, or which are provided for by paragraph 35, no purchase of or contract for supplies or services, other than personal services, shall be made until after advertisement a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles or the performance of the services. Such advertisements shall be by one of the following methods: (1) In newspapers, upon specific authority from the Secretary, when the amount involved is \$2,500 or more; or (2) by formal proposals sent to three or more dealers, when the aggregate amount involved exceeds \$50 and is less than \$2,500. Either of these methods may be supplemented by posting notices in public places inviting competitive bidding, when it seems probable that better competition will be obtained thereby.

**31. Acceptance of Bids; Contract and Bond.—**

No price shall be accepted unless it is reasonable. All bids and proposals shall be subject to these regulations. The contract of purchase will be complete and binding upon acceptance by the department of a bid or proposal. The Chief of the Weather Bureau, the Forester, or a district forester when previously authorized in writing by the Forester, and the Director of the Office of Public Roads and Rural Engineering, or a district engineer of that office when previously authorized in writing by the director, may accept bids or proposals when the amount involved is \$500 or less; in the case of supplies, materials, and equipment required exclusively for the construction or maintenance of roads or trails, the Forester or director, and a district forester or a district engineer, when authorized as aforesaid, may accept bids or proposals when the amount involved is less than \$2,500, shall give notice of all acceptances by themselves, and may, when deemed necessary, require a formal contract and bond, utilizing the services of the most available law officer of the department in the preparation of the same. An official in charge of an experiment station in Alaska, Hawaii, Porto Rico, or the island of Guam, when previously authorized in writing by the Secretary, may accept bids or proposals up to amounts fixed in such authorization, and shall give notice of the acceptance thereof. In all other cases acceptances and notices thereof will be by the Secretary. Except in such cases and cases in which, pursuant to the Administrative Regulations, there may be a waiver, as evidence of contract of purchase, the Secretary may require the bidder or maker of a proposal to sign a written contract, supported by appropriate bond, when the amount involved is \$1,000 or more. When less than \$50 is involved, and answers to inquiries, made in compliance with the Fiscal Regulations, result in quotations of reasonable prices, the lowest price quoted may be

used informally by the chief of the bureau concerned as the basis of purchases in the open market. Unless otherwise stated in the specifications, or advertisement for bids or proposals, or in the contract of purchase, the department shall be bound only for the particular supplies specified therein, and shall not be bound for supplies which may be purchased at any other time during that fiscal year.

**32. Delivery of Supplies to Field Stations.**—Delivery at a field station outside of Washington for use in the field service, and not for use in the Washington office, may not be required under a contract or acceptance based upon delivery at the department in Washington.

**33. General Supply Committee Contracts.**—The General Supply Committee contracts are for articles to be used in Washington, and do not apply to any supplies for a field service, except with the consent of contractors, or to supplies ordered for scientific, laboratory, or research work, when the contract article is not of the grade or manufacture required or can not be had from contractors soon enough to meet the needs of the service.

**34. Deliveries under Proposals for Definite Quantities.**—Proposals requested by the department for definite quantities of supplies do not bind bidders to make further deliveries; when provision for further deliveries at the contract price seems necessary or desirable, the proposal must definitely provide therefor. All contracts based on proposals for a current fiscal year expire automatically at the close of the fiscal year.

**35. Purchases Without Competition.**—When subsistence supplies in small quantities are required for the department proper in Washington for immediate daily or weekly use, and have not been contracted for by the General Supply Committee, or are required for such use in a field service, as supplies for experimental purposes, camp parties, and the like, purchases thereof may be made from time to time in the open market, not ex-

ceeding \$50 for a single kind of supplies on the same day, without securing bids; but no more than current retail prices will be allowed, and when such prices are unusually high explanation of the reason therefor must accompany the account. Where the needs for such supplies can be reasonably anticipated they should be procured in the usual manner. Purchase orders shall not be split for the purpose of defeating the objects of this paragraph.

**36. Scientific, Laboratory, or Research Work Materials.**—Materials included in the schedules of the General Supply Committee, such as drugs, medicines, chemicals, and laboratory apparatus, actually needed for use in scientific, laboratory, or research work, including such other supplies listed in the schedules which from their description indicate that they may be intended for use in this class of work, but which are found to be unsatisfactory for the purpose, or which by reason of the location of the supplying house or for any other reason can not be secured with sufficient promptness, may be purchased independently of the schedules of that committee by bureaus of the department engaged in scientific, laboratory, or research work.

**37. Purchases at Close of Fiscal Year.**—Purchases of supplies and materials at or near the close of the fiscal year should be avoided unless such supplies and materials can be delivered before the end of the fiscal year or are needed for immediate use and to delay their purchase until the next fiscal year would interrupt the work of the department.

An annual appropriation is applicable only to expenditures properly incurred for the use of the particular fiscal year for which it is made, and administrative officers should not anticipate the needs of a succeeding fiscal year and use unexpended balances for the purchase of supplies and materials merely in order to use up such unexpended balances.

**38. Purchase and Custody of Books and Periodicals.**—While the law restricts the purchase of books and periodicals "for the use of any executive department or other Government establishment not under an executive department, at the seat of government," to appropriations specifically authorizing their purchase, it does not prohibit the purchase of books and periodicals intended for use outside of Washington. However, some consistent policy must be adopted, and the following rules will be observed regarding the purchase of books and periodicals for field use:

(a) All requests for the purchase of books and periodicals for field use should be accompanied by a statement giving the location of the field station to which the books are to be assigned. Due consideration should also be given to the library facilities in the vicinity of the field station in order to avoid unwarranted duplications.

(b) All books and periodicals purchased from the funds of the bureaus, divisions, and offices for field use shall be considered the property of the department library after return to Washington. All books and periodicals previously purchased and now in the possession of department employees in Washington should be forwarded to the department library for recording and stamping.

(c) Records of books and periodicals purchased from the funds of the bureaus, divisions, and offices should be inventoried annually, in accordance with the Property Regulations. Records in regard to them should preferably be kept by the librarians of the respective bureaus. Bureaus not having a librarian should designate some employee to take charge of the records, in order that information in regard to the books belonging to the department, but deposited in the field, may be readily available. Some discretion, however, should be exercised regarding the types of periodicals of which files should be permanently maintained and inventoried. A considerable number of farm papers, for instance, while necessary for current use,

are not, it is believed, of sufficient permanent value to justify preservation and inventory.

**39. Supplies Purchased from Contingent Fund of Department Available for Bureau Use.**—Whenever practicable the various bureaus, divisions, and offices of the department should secure from the officer in charge of supplies, on stores requisition, all stationery, office supplies, and miscellaneous materials which are purchased from the contingent fund of the department and carried in stock by the office of supplies. Reimbursement for supplies furnished will be made to the appropriation for contingent expenses of the department by said bureaus, divisions, and offices from their lump-fund appropriations by transfer settlements through the Treasury Department.

#### EXIGENCY PURCHASES.

**40. Exigency Purchases.**—Exigency conditions which make purchase in the open market justifiable occur:

- (a) When articles required for immediate use are not provided for in existing contracts and there is not time to obtain them through advertisement by any of the methods indicated in paragraph 30;
- (b) When, under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor;
- (c) When the article required is patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price, and is the only article which will answer the purpose;
- (d) When there is only one dealer within a practicable distance from whom the articles can be obtained;
- (e) When prices or rates are fixed by Federal, State, or municipal legislation, or by competent regulation; or
- (f) When previous advertising for the identical purchase has been followed by the receipt either of no proposals or only of such as were unreasonable, and under circum-

stances indicating that further advertising will not alter results.

**41. Exigency Statements.**—Every exigency statement must clearly show that under conditions that could not be foreseen the services or supplies are needed for immediate use, that to delay purchase for the purpose of obtaining bids would prove injurious to the interests of the Government, and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence; or, that the particular services or supplies are the only kind that can be used for the purpose intended, can be procured only from the person upon whom the requisition is drawn, and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence.

#### ACCOUNTS FOR SUPPLIES AND SERVICES OTHER THAN PERSONAL.

**42. Accounts for Supplies, How Rendered.**—Every account for supplies furnished by any person or persons not officially connected with the department, or by any firm or corporation, should be prepared upon a Form 5 voucher, in the name of the individual, firm, or corporation to whom payment is legally due. Every account should be fully itemized, showing quantity and unit price, and the date of each item thereof should correspond with the date of actual delivery or performance.

**43. Bureau Responsibility for Facts Regarding Accounts for Supplies.**—The bureau, in making an administrative examination of an account for supplies or services other than personal, will ascertain that delivery has been made, that each article can be purchased under the appropriation, that the purchase has been properly authorized, that the purchase is in accordance with the authorization, and that the price has been determined after advertisement or otherwise in accordance with law and these regulations.

**AGREEMENTS, LEASES, AND CONTRACTS.**

**41. Time Element in Contracts; Liquidated Damages.**—Whenever the necessity arises for inviting bids for the erection of buildings, the installation of drainage systems, the furnishing of special supplies and apparatus, etc., in connection with which time is the potent factor, and failure to perform the service within the given period will result in substantial damage to the United States, bidders should be notified at the time they are requested to bid that the department reserves the right to require a stipulation in the agreement to be executed by the successful bidder, fixing, at so many dollars for each day's delay, the damage which will result to the United States in the event of failure to complete the agreement within the time specified; and in all bids upon which agreements containing a damage clause will subsequently be based the time within which the work is to be finished should, if possible, be stated.

All signed and approved copies of agreements intended to be retained by contractors should be sent them by registered mail, and when such agreements contain a damage clause there should also be forwarded therewith a letter signed by the chief of the bureau concerned with request that it be acknowledged.

In the case of agreements containing a damage clause, the bureau for whose benefit the agreement is drawn will retain the letter of acknowledgment and the registry return receipt until performance of the agreement is completed and the final account thereunder is prepared, when the registry return receipt, or both the registry return receipt and letter of acknowledgment, as the case may be, should be attached to the final settlement voucher.

In preparing the agreement, the Solicitor of the department may omit the damage clause if, in his judgment, it is not essential to the proper performance of the contract,

even though the bidder may have previously been notified that such clause will be required.

**45. Personal Interests in Contracts Prohibited.**—No officer or employee of the Government who is in a position either to influence the award of a contract with the department, or to cause purchases of supplies to be made for the department, shall be interested in any firm, company, or corporation doing business with the department.

**46. Contract and Bond, When Required.**—A contract and bond will, as a general rule, be required for supplies and materials procured under informal bids, and for construction work, when the aggregate amount involved is more than \$1,000, or when supplies, materials, or equipment are procured by the Forest Service or the Office of Public Roads and Rural Engineering required exclusively for the construction or maintenance of roads or trails where the amount involved is \$2,500 or more. This requirement may be waived, however, by the Secretary, when articles to be purchased are of regular standard make or manufacture, and in connection with the purchase of seeds for congressional distribution when immediate delivery is required.

## COMMUNICATION, FREIGHT, AND EXPRESS SERVICE.

### MAIL.

**47. Payment of Domestic Postage.**—The only payments of domestic postage that will be allowed on official matter of the department are for registration by the field force, in which case the registration receipt should accompany the claim for reimbursement; for special-delivery stamps when immediate delivery of official correspondence is necessary; for stamps on envelopes from which it is necessary to omit the designation of "official mail" in order to avoid defeating the purpose of the communication.

inclosed therein; and for parcel-post matter (except single books mailed from Washington) weighing in excess of 4 pounds.

**48. Official Mail, Limitation On.**—All matter mailable under penalty envelopes or labels is designated by the Post Office Department as "official mail;" official mail which partakes of the characteristics of fourth-class or parcel-post matter is mailable in packages of the weights and size prescribed by the Postal Laws and Regulations for such matter, but the legend "Parcel Post" should not be placed thereon.

**49. Registered Mail.**—Official mail may be registered when necessary. Employees of the department whose permanent headquarters are at Washington may register official letters or packets without the payment of any registry fee, whether such mail is dispatched by them from Washington or while temporarily absent from Washington; in the latter case such registered mail should be indorsed over their signatures with the words "temporarily absent from Washington, D. C." This privilege does not extend to employees permanently away from Washington or who are engaged in a field service.

**50. Mail to Foreign Countries.**—Postage is required, and will be allowed at usual postal rates, on official mail to foreign countries, except that official correspondence which is admissible to the domestic mails under penalty envelope or label may also be dispatched in the same manner to Canada, Cuba, Mexico, the Republic of Panama, and the United States postal agency in the city of Shanghai, China.

#### TELEGRAPH.

**51. Preparation of Telegrams.**—The telegraph must be used sparingly, and only when the delay in using the mail would be injurious to the public interests. Care should be taken to omit all unnecessary words. In a message from one employee to another, titles should not be

used, and in a great many cases the names of the parties in both address and signature may be limited to single words. Numbers should be expressed in words, not in figures; ordinal numbers should not be abbreviated.

**52. Telegraphic Addresses.**—In communicating with the department in Washington the following addresses will be used by employees in the field:

| For—  | Use—  |
|---|---|
| Office of the Secretary.....                  | Agriculture, Washington.                    |
| Weather Bureau.....                           | Observer, Washington.                       |
| Bureau of Animal Industry.....                | Animal Industry, Washington.                |
| Bureau of Plant Industry.....                 | Plant Bureau, Washington.                   |
| Forest Service.....                           | Forestry, Washington.                       |
| Bureau of Chemistry.....                      | Chemistry, Washington.                      |
| Bureau of Soils.....                          | Soils, Washington.                          |
| Bureau of Entomology.....                     | Entomology, Washington.                     |
| Bureau of Biological Survey....               | Biological Survey, Agriculture, Washington. |
| Division of Accounts and Disbursements.....   | Disbursements, Agriculture, Washington.     |
| Division of Publications.....                 | Publications, Agriculture, Washington.      |
| Bureau of Crop Estimates.....                 | Estimates, Agriculture, Washington.         |
| Library.....                                  | Library, Agriculture, Washington.           |
| States Relations Service.....                 | States Relations, Washington.               |
| Office of Public Roads and Rural Engineering. | Roads, Agriculture, Washington.             |
| Insecticide and Fungicide Board.              | Insecticide Board, Washington.              |
| Bureau of Markets.....                        | Markets, Agriculture, Washington.           |
| Federal Horticultural Board...                | Horticultural Board, Washington.            |

When necessary to insure prompt delivery within a bureau, the surname of the employee for whom the message is intended may be used in addition to the bureau address.

**53. Indorsement of and Payment for Telegrams; Identification Cards.**—All telegraph messages relating to the business of the department should be indorsed "U. S. Official Business, Government Rate." Messages sent from or to Washington, D. C., must not be paid for by the persons sending or receiving the same, except where

payment is demanded as a condition to the transmission or delivery of the message. Telegrams not prepaid should have the additional words "Charge Department of Agriculture, Bureau of \_\_\_\_\_," written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same included in the company's monthly bill. Telegraph messages between points in the field should be prepaid at the Government rate by the employee, where payment is demanded as a condition to the transmission or delivery, and a copy of each prepaid message should support the claim for reimbursement. Identification cards for presentation to agents may be obtained upon application, through the chief of bureau, to the chief clerk of the department. These identification cards must not be used for telegrams reserving hotel or Pullman accommodations by employees receiving per diem allowances while traveling. Expenses so incurred must be paid by the employee individually, and reimbursement therefor will not be made, and such claims must not be included in reimbursement accounts.

**54. Telegrams of a Personal Nature.**—Except when sent by administrative officers for official purposes, telegrams regarding leave of absence, salary, or expense accounts, unless the money is actually needed in carrying out traveling instructions or official work, or telegrams regarding any other matters of a personal nature, are not public dispatches, and payment therefor is not authorized. Telegrams from employees of the department regarding the serious illness or death of employees are official.

**55. Telegraph Accounts, How Stated.**—Bills for telegraphic service should show the period of service, with the number of messages and cost thereof. Either the original messages or copies thereof must be filed in support of the vouchers. The correctness of any account must be verified by the certificate of an officer of the department cognizant of the facts in the case.

**56. Telegraph Rates.**—Payment for telegrams must be made only at the rates shown in the schedule of rates prescribed by the Postmaster General. (See Appendix D.) If for any reason a message could be transmitted more cheaply at commercial rates, those rates should be used. Employees should avail themselves of night rates whenever practicable and day or night letters whenever more economical.

#### RADIOGRAMS AND CABLEGRAMS.

**57. Radiograms and Cablegrams.**—When necessary to send messages by cable or wireless, use as few words as possible and resort to a code when practicable.

#### TELEPHONE.

**58. Use of Telephone.**—When telephonic service, either local or long distance, is found to be cheaper than telegraphic service, the telephone should be utilized, but neither telephone nor telegraph should be employed unless the exigencies of the service require a speedier mode of communication than the mails afford.

**59. Telephones in Private Residences.**—No employee shall be reimbursed for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public business and so shown by vouchers duly sworn to by him and approved by the Secretary, or by the chief of the bureau in which the official using such telephone or incurring the expense of such tolls is employed. A residence or apartment is private when set apart for the exclusive use of one person or of such person and his family. Where an employee, however, having no other office or official headquarters, uses one or more rooms in his private residence *exclusively* for office purposes and as a public office, the payment for use of telephone service installed therein for his official use only is not prohibited.

**EXPRESS.**

**60. Use of Express.**—The express should be used only when the Postal Service can not be employed and freight service will not answer the needs of the department.

**61. Express Charges.**—Express charges on property sent from or consigned to the department at Washington, D. C., should not be paid by the person sending or receiving the property; express companies will include such shipments in their monthly bills. If the expense of an express shipment between points outside of Washington, D. C., is a proper charge against the letter of authorization or allotment of the employee making the shipment he will pay the charges, take a receipt therefor stating articles, weight, rate, scale number, starting point, and destination, and include the expense in his next reimbursement account for field expenses; if a proper charge against the letter of authorization or allotment of the receiver, the shipment should be made "collect" and the receiver should make payment, take similar receipt, and secure reimbursement in the same manner.

**62. Declaration of Value of Express Shipments.**—When the actual value of the express shipment is in excess of fifty dollars the actual value should be declared and the increased express charge paid by the department. When the value of the property is under fifty dollars, no value should be declared, unless a lower rate may thereby be obtained.

**FREIGHT.**

**63. Freight Shipments from Washington.**—Shipments of freight from the department at Washington, D. C., to points in the field will be on the regular department bill of lading.

**64. Freight Shipments in the Field.**—Whenever practicable shipments of freight from one employee in the field to another employee in the field, or from an employee in the field to Washington, D. C., must be made on the

regular department bill of lading, which will be furnished by the chief of bureau, or official in charge of a field station, on request. Payment of freight charges on shipments made on department bills of lading will be made to the railroads through the Washington office by the Treasury Department and should never be made by the employee in the field. When payment of charges is demanded by the transportation company from the shipper or the consignee and department bill of lading is not used, the procedure prescribed in paragraph 61 for express shipments will be followed, stating in addition the freight classification; provided, that when shipments are made between points outside of Washington, D. C., the use of the department bill of lading will not be required if the total charges for the transportation do not exceed one dollar, unless the route of shipment is over land-grant or bond-aided railroads.

**65. Freight Shipments from Dealers.**—Freight shipments from dealers, on which the charges are to be paid by the department, must be made, when practicable, on the department bill of lading which will be made up at the department, or at field stations, and sent to the dealer with the purchase order. Freight charges should not be prepaid by the dealer in such cases.

**66. Drayage in Washington.**—Shipments to Washington, D. C., on arrival will be delivered from the several freight depots to the bureaus of the department, the officer in charge of supplies directing the driver to the proper bureau when necessary. When practicable, shipments from Washington, D. C., will be handled by the department wagons. In every case when drayage charges are involved a bureau employee designated for the purpose must issue to the driver a dray ticket fully identifying the shipment. These dray tickets must be attached to the account of the drayage company for their charges when presented for payment.

**67. Freight Shipments via Land-Grant and Bond-Aided Railroads.**—No cash payments shall be made for freight transportation in whole or in part over land-grant or bond-aided railroads, or lines equalizing rates therewith.

**68. Transatlantic Shipments.**—Shipments from or to the department across the Atlantic Ocean should be consigned "In care U. S. Dispatch Agent, No. 2 Rector Street, New York, N. Y.," and that official should be promptly notified of the shipment and carefully instructed as to the further disposition of the property.

**69. Payment of Freight Accounts.**—All freight accounts, after an administrative examination in the bureau to which they pertain, will be forwarded through the disbursing clerk of the department to the Auditor for the State and other departments for direct settlement.

#### PACKING AND MARKING OF SHIPMENTS.

**70. Packing and Marking of Shipments.**—Goods for shipment, whether by express or by ordinary freight, should be securely packed, and all packages should be plainly marked with the name and address of the consignee, and, in addition thereto, the words "Property of the (name of bureau), U. S. Department of Agriculture." Shipments to Washington, D. C., should be addressed to the "Bureau of —, U. S. Department of Agriculture," and not to individuals. Proper shipping labels will be provided by the bureau concerned on request.

#### STATION EXPENSES.

**71. Ordinary Station Expenses Defined.**—Officials in charge of stations will be given letters of authorization to incur such station expenses as may be necessary to the proper and efficient transaction of the business with which they may be charged. The phrase "station expenses" will be construed to embrace the following items:

- (a) Express, freight, drayage, and similar charges on public property.
- (b) Necessary postage on official matter, including special delivery and registration fees on public property and official communications.
- (c) Necessary repairs to public property and storage charges on same.
- (d) Telegraphic and telephonic messages on official business.
- (e) Stationery (except envelopes), small articles, and such other items as may be necessary and incidental to the proper conduct of the office, including gas, electric current, oil, fuel, ice, soap, towels and washing same, towel service, matches, brooms, water, ink, mucilage, and janitor service subject to the civil-service rules.

**72. Other Station Expenses to be Specifically Authorized.**—In special cases letters of authorization to incur station expenses may include office or laboratory rent, rental of tools, implements and machinery, rental of telephone, post-office box rent, the purchase of furniture, street car fares when traveling on official business at official station, and such unusual expenses as may be necessary to the proper conduct of the work.

**73. Accounts for Rent of Land and Buildings.**—An account for the rent of land, buildings, or rooms should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises be held under a lease, the voucher should be prepared in the name of the lessor, whether he be the owner or merely the agent for the owner; if there be no lease, the voucher should be made in the

name of the owner, whether individual, firm, or corporation.

**74. Station Expense Accounts Rendered Quarterly.**—Accounts for office rent, rent of telephone, hire of post-office box, gas and electric current should be rendered quarterly. Accounts for reimbursement of station expenses amounting to less than \$5 should also be rendered quarterly, but all accounts to date must be rendered promptly after the close of each fiscal year.

## TRAVEL EXPENSES.

### AUTHORIZATION.

**75. Authority to Travel Secured in Advance.**—Specific written authorization should be secured before any travel is performed for the department. In cases of actual and extreme emergency, however, an account for expenses not previously authorized may be approved. (See paragraph 2.)

**76. Preparation of Letters of Authorization.**—Letters of authorization when issued will be prepared in accordance with paragraph 5.

**77. Citation of Letters of Authorization in Reimbursement Vouchers.**—All letters of authorization, upon which travel is based, must be cited in the reimbursement voucher.

**78. Unusual Expense Items Explained.**—In case of items of expenditure appearing in travel expense accounts which have no apparent relation to the usual and customary expenses of travel, the relationship of such items to the travel must be explained in a letter accompanying the account.

**79. Direct Routes.**—Travel must be by the shortest practicable, usually traveled route consistent with the object of the work to be done or the information to be acquired, and deviation therefrom must be explained.

**80. Actual Travel Expenses or Per Diem Allowable.**—Subject to the provisions of these regulations, a person traveling upon official business of the department may be allowed actual traveling expenses, or a per diem in lieu of subsistence at rates fixed in accordance with the provisions of paragraph 82.

**81. Itinerary Blanks; Field Diaries.**—Suitable itinerary blanks or field diaries will be furnished to every traveler for reporting to the chief of his bureau all official travel performed by him. These shall be filed with the chief of bureau, unless he shall otherwise direct, and shall be available at all times for examination by administrative and accounting officers of the department.

#### PER DIEM IN LIEU OF SUBSISTENCE.

**82. Per Diem Rates Fixed by Secretary.**—Employees of the department engaged in field work or traveling on official business outside of the District of Columbia; and away from their designated posts of duty, may receive a per diem allowance in lieu of subsistence. The rates which may be allowed will be fixed by the Secretary on the recommendation of the chief of the bureau in which the employee is employed, giving consideration to the character of the duties to be performed, the section of the country to be traversed, and the cities to be visited. Per diem rates must in no case exceed \$4 for a day of 24 hours. For any day in which the employee is in a subsistence status for a period of less than 24 hours a separate per diem must be fixed and at a rate not to exceed \$1 if the subsistence status period is 6 hours or less, \$2 if more than 6 hours and not more than 12 hours, \$3 if more than 12 hours and not more than 18 hours, and \$4 if more than 18 hours. Letters of authorization granting per diem allowances in lieu of subsistence must specify not only the rate allowed for an entire day, but also the rate for days in which the employee is in a subsistence status for a period of less than 24 hours, these latter rates providing for short trips of less than a day, and for travel status periods of less than a day.

occurring at the beginning and ending of a continuous trip of more than one day.

**83. Expenses Reimbursable in Addition to Per Diem; Expenses not Reimbursable.**—Employees authorized to receive per diem allowances will not be reimbursed, in addition, for meals, lodging, fees to hotel employees, waiter fees, fees to dining-room stewards on steamships, bath, laundry, telegrams reserving hotel or Pullman accommodations, or other subsistence expenses; but, in addition to the per diem allowance, may be reimbursed for expenses actually and necessarily incurred for railroad and steamboat fares, including fees to cabin and deck stewards, sleeping berth, stateroom on steamboats, seats in parlor or chair cars, street car, transfer coach, and omnibus fares, transfer of baggage, livery hire, stage fare, and other means of conveyance between points not accessible by railroad, fees for checking baggage at depots and docks, fees to Pullman, depot, and dock porters, and other expenses of transportation: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in any State in which payment of such fee is prohibited by law. (See Appendix F.)

**84. Rules Governing Per Diem Allowance.**—Per diem allowance in lieu of subsistence under these regulations will be subject to the following rules:

(a) In computing per diem in lieu of subsistence, each day of 24 hours will be considered as beginning at midnight. Per diem allowances for days in which the employee is in a subsistence status less than 24 hours will be made in accordance with the provisions of paragraph 82.

(b) Employees taking, or returning from, annual or sick leave on Monday, who claim a per diem allowance for the preceding Sunday, will be required to show affirmatively the performance of official duties on that Sunday, and the place where such duties were performed.

(c) For each day, or fractional part thereof, during which an employee is in a camp or other place where meals are furnished by the Government, or on a ship on which the

transportation charge includes meals, he will not be allowed per diem in lieu of subsistence.

(d) An employee assigned to temporary duty in one locality may be allowed a per diem in lieu of subsistence during the entire period of such employment, not to exceed 30 days unless otherwise specifically authorized by the Secretary in advance; but temporary absence from the designated locality during any part of such period shall serve neither to prolong the same nor to create any additional period. The time limit prescribed in this section will not apply to employees of the department traveling in the field and not assigned to temporary headquarters.

### **85. Rendition of Accounts Involving Per Diem Allowance.**

In accounts for per diem allowance the day and hour of beginning and ending travel must be clearly stated. If other expenses are included in the account, they should be stated in chronological order as the first items of the account, followed by the per diem statement. If no claim other than that for a per diem allowance is included in an account, the statement should give the beginning and ending of the per diem period, and the total number of days at the rate named in the authorization should be stated. When an additional per diem at the higher rate for certain cities is claimed, as provided in paragraph 82, it should be entered in the account as a separate item showing the exact period or periods for each city, and specifying the hours of arrival at and departure from each city. When annual or sick leave is taken by an employee while traveling on a per diem basis, the day, hour, and place of actual departure from and actual return to duty should be entered in the account.

### **ACTUAL TRAVELING EXPENSES.**

**86. Actual Traveling Expenses Defined.**—Proper and legitimate actual traveling expenses, when authorized, are those usual and essential to the comfort of travelers, and may embrace any one or more of the following items of expenditure, if actually incurred, provided that reimburse-

ment for subsistence expenses shall in no case exceed \$5 a day:

(a) Fares upon railroads, stagecoaches, steamboats, packets, or other usual modes of conveyance will be allowed. Charges for fares on steamboats, packets, or other means of travel by water must show whether meals are included. Through tickets, excursion tickets, and round-trip tickets, when available at reduced rates, must be procured whenever practicable. When there is a difference between the fares paid for journeys between the same points on two occasions during the same detail, an explanation of the larger amount charged in the account must be given.

(b) Except as provided in paragraph 86 (v), one double berth for each person, customary stateroom accommodations on steamboats and other vessels, and seat in parlor or chair car will be allowed. When sleeping or parlor car accommodations are procured, officers or employees must state the points between which the service was rendered, whether seat, upper berth, or lower berth was occupied, and when other than Pullmans are used, the initials of the railroad over which travel was performed. In reimbursement accounts all charges for sleeping-car and parlor-car accommodations if paid for in cash must be supported by the berth or seat checks or conductor's checks. Where a receipt or check is not tendered on a cash payment for sleeping-car or parlor-car accommodations, request therefor should be made.

(c) Porter fees on coastwise, river, or lake steamers and sleeping cars, except where such cars are used for seating accommodations only, will be allowed not to exceed 25 cents for each car, or for each 24 hours or fraction thereof. Porters' fees not to exceed 10 cents will be allowed in each instance when seat accommodations are obtained in parlor or chair cars or sleeping cars: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in

which the payment of such fee is prohibited by law, nor will Pullman or parlor-car porters' tips be allowed when paid while en route to a point in an antitipping State. (See Appendix F.)

(d) Charges for excess baggage will not be allowed except in cases where the excess weight consists of public property, or private property to be used for public purposes, and must always be explained and must be supported by subvouchers when practicable, which must show the excess weight and the points between which the shipment was made, except that no subvoucher will be required from stage lines.

(e) Street-car, transfer-coach, omnibus, cab, carriage, or taxicab fares, and transfer of baggage between depots, hotels, and residences will be allowed. When not in excess of the customary rates a fare of not to exceed 50 cents for each personal transfer and a charge of not to exceed 50 cents for personal baggage and a like charge for each additional piece of baggage containing Government property or private property for Government use may be allowed. Payments in excess of these rates must be explained in writing. Transfers between hotels will be allowed only when satisfactorily explained. Storage charges on baggage to avoid frequent transfers may be allowed when properly explained.

(f) The checking of baggage at depots, hotels, or docks upon arrival and departure, not to exceed 10 cents for each piece; portage not to exceed 25 cents at docks when customary, and not to exceed 10 cents for each piece in any other case may be allowed: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix F.)

(g) Customary fees to cabin and deck stewards on transocean steamships not to exceed \$10 in the aggregate, 50 cents a day between the continental United States and

the Bermudas and the Bahama Islands, Central and South America, Cuba, Porto Rico, and other islands in the Caribbean Sea, 25 cents a day on coastwise, river, and lake steamers, and the hire of a steamer chair not to exceed \$1 for the trip will be allowed. When the cost of subsistence on steamships is included in the price of the ticket paid for by the Government, fees to dining-room stewards will not be allowed.

(h) Except as provided in paragraph 86 (v), customary charges for subsistence expenses, not to exceed in the aggregate \$5 for any one day, may be allowed, and will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the daytime, waiter fees not exceeding 30 cents in any one day, fees for checking and portage of baggage upon arrival at and departure from hotels not to exceed 10 cents for portage of, and 10 cents for checking, each piece, telegrams reserving hotel accommodations (but not telegrams reserving Pullman accommodations), laundry, to be included in subsistence expenses for the date on which it is paid, and all other subsistence expenses. Charges for laundry, at an average rate not exceeding 20 cents a day for each day while in a travel status, *must* include all expenses incurred for that item during the period for which the voucher is rendered and *must not* include laundry items brought forward from previous periods. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Receipts for laundry must be submitted or a written statement filed with the account showing the impracticability of obtaining such receipts. A charge for lodging at a hotel and a charge for sleeping berth for the same night will be allowed only when accompanied by a definite statement of necessity: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix F.)

(i) Expenses incurred for telegraph, cable, wireless, and telephone messages will be allowed when relating to the business for which the travel is being performed. Charges for long-distance telephone calls should show the points between which the messages are transmitted.

(j) Except as provided in paragraph 86 (v), special conveyance, such as livery, or the hire of a boat, bicycle, motorcycle, or automobile, may be employed when no public or regular means of transportation are available, or when such public or regular means of transportation can not be used as advantageously in the interest of the Government. Employees using their own vehicles in official work in accordance with the Administrative Regulations of the department must, in the case of motor-propelled vehicles, support each account covering operating charges by a certificate setting forth the fact that the charge for gasoline and oil was arrived at by actual measurement at both the beginning and end of the official trip. The mileage of each trip should also be plainly stated.

(k) When vehicles and drivers are hired, feed and stabling of horses or care of vehicles and the subsistence and lodging of the driver will be allowed if not included in the contract of hire while absent from the headquarters of such vehicle and driver.

(l) Employees in charge of field parties may, when duly authorized, hire horses and vehicles and, subject to civil-service rules, employ drivers, laborers, cooks, and other minor assistants for service in the field during an entire field season, and may also purchase camp outfits and subsistence supplies. Permittees and others fighting forest fires in conjunction with employees of the department, while not formally in the employ of the department, may receive their subsistence while so engaged in lieu of other compensation.

(m) Purchase of medicines for personal use will be allowed only in the case of employees not occupying statu-

tory positions, and then only when specifically authorized by the Secretary.

(n) Unless specifically authorized by the Secretary, no expense for stenographic or typewriting services in connection with correspondence or the preparation of reports will be allowed, except when, at points so remote from Washington that the public interests would be injuriously affected by the delay involved in obtaining the prior authorization, correspondence or reports must be written which are confidential in character or the purpose of which would be defeated if the writing were delayed until the services of persons regularly employed by the department could be secured. In every case of such payment without prior authorization a statement of the exigency must accompany the reimbursement account.

(o) An employee assigned to temporary duty in one locality may be allowed usual subsistence expenses and street-car fare on official business during the entire period of such employment, not to exceed 30 days unless otherwise specifically authorized by the Secretary in advance; but temporary absence from the designated locality during any part of such period shall serve neither to prolong the same nor to create any additional period. The time limit prescribed in this section will not apply to employees of the department traveling in the field and not assigned to temporary headquarters.

(p) An employee transferred from one official station to another for permanent duty when allowed traveling expenses may, within the discretion and under written instructions of the chief of the bureau in which he serves, be allowed packing, crating, freight, and drayage charges for the transfer of his household effects and other personal property used in official work, not exceeding in all 5,000 pounds, in addition to the weight of a motor vehicle or live stock: *Provided*, That saddle or other animals not exceeding three head, or an automobile, or motorcycle, will be transported at Government expense only when used in

official work: *And provided further*, That all such shipments are made in accordance with the provisions of section (r) of this paragraph.

(q) The Forester may authorize the district foresters to issue written instructions under which transferred employees may be allowed packing, crating, freight, and drayage charges for the transportation of their household effects and other personal property with the same effect as if the instructions had been issued in person by the Forester in compliance with section (p) of this paragraph.

(r) Under the provisions of sections (p) and (q) of this paragraph shipments, if by common carrier, must be made on departmental bills of lading, released at a valuation of \$10 per 100 pounds, and each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it that the property so shipped consists of the household goods of the employee transferred and is exclusively his property, that all other personal property so transferred is to be used in official work, and that the transportation was furnished on the occasion of his permanent transfer to a new official station. If the weight of the shipment exceeds 5,000 pounds the employee must ship the excess weight on a commercial bill of lading and pay the charges on same from his private funds; he must not, under any circumstances, ship more than 5,000 pounds on the departmental bill of lading.

(s) The payment, when traveling in foreign countries, of customary and reasonable fees to guides, interpreters, and baggage porters is authorized.

(t) Emergency expenditures not enumerated in any of the aforementioned classes, such, for instance, as the employment of interpreters or guides when necessary, the payment in cash of extra fare on limited trains when delay would injuriously affect the public interests, and the like, may be allowed. In each case, however, a state-

ment showing clearly the nature of the exigency must accompany the reimbursement account.

(u) Claims for reimbursement for loss, damage, or destruction of horses, vehicles, or other equipment while being used for necessary fire fighting, trail, or official work must be submitted on Form 5 vouchers, accompanied by satisfactory evidence of ownership, the fact and the extent of the loss, damage, or destruction of the property, the responsibility of the department, and the valuation. Reimbursement cannot be made for property owned by Government officers or employees for loss, damage, or destruction unless there is a bona fide contract of hire covering such property between themselves and another officer or employee of the department. All claims under this paragraph must be approved by the Secretary before payment.

(v) Whenever, for any reason, actual expenses allowed under these regulations as incidental to travel, such as hotel accommodations, meals, sleeping berth, stateroom, special transportation, and the like, are incurred by an employee jointly with members of his family or other persons, the employee is entitled to reimbursement for one-half of the aggregate joint expense when accommodations are shared with one person, to one-third of such expense when accommodations are shared with two other persons, and to a similar proportion of such expense when accompanied by a larger number of persons. All joint expenses must be paid for in cash, and the account must clearly show the number of persons sharing in the joint expenses.

#### RENT OF ROOMS FOR OFFICIAL BUSINESS.

**87. Rooms for Use on Official Business While Traveling.**—Where rent of a room at a hotel or other place is necessary for conducting hearings or transacting other official business for the department, and it is impracticable to use for the purpose a room engaged by a traveler for his lodging, if any, a separate charge therefor will be

allowed upon proper explanation of the facts in the account.

#### LEAVE OF ABSENCE WHILE TRAVELING.

**88. Leave of Absence While Traveling.**—Leave of absence taken while in a travel status must be entirely at the expense of the traveler. When official travel is discontinued at any point en route for the purpose of taking leave, all allowances for per diem in lieu of subsistence, transportation, or other traveling expenses cease until official travel is resumed. If the traveler does not resume his journey at the point at which he took leave, then he shall not be deemed again in an official travel status until, after the expiration of his leave, he arrives at a point no greater distance from his destination than was the point at which he took leave, and in no case shall the total expense to the Government for transportation be greater in amount or for a greater distance nor the per diem or subsistence allowance be for a longer time, than the same, respectively, would have been if the traveler had continued his journey uninterruptedly to destination. An itemized statement of the actual travel performed and the expenses incurred while not on leave should be made and the day and hour, respectively, of beginning and ending of leave and of resumption of the journey should be stated in the traveler's account.

#### TRANSPORTATION REQUESTS.

**89. Use of Transportation Requests; Extra Fares.**—Transportation requests will be provided by the bureau for the use of all persons authorized to travel upon the business of the department over the lines of any transportation company, such requests to be presented by the traveler to the proper transportation companies in exchange for tickets. Separate requests will be used for parlor or chair or sleeping car accommodations. The use of transportation requests is strongly recommended for

all travel upon department business where the fare involved is \$1 or more, except as provided in paragraph 86 (v). In case of refusal to accept a transportation request by the agent of any transportation company, the fact should be reported to the chief of bureau. Transportation requests drawn on one appropriation must not be used for travel chargeable to another appropriation. Transportation requests must not be used to cover extra fares on limited trains or deviations from direct routes in connection with leaves of absence or other personal business. Such extra fares must be paid in cash.

**90. Unused Portions of Tickets.**—Under no circumstances shall an employee attempt to secure a refund from a transportation company for a ticket or an unused portion of a ticket obtained for a transportation request; the ticket or unused portion of same must be *immediately* forwarded to the chief of bureau for adjustment, the traveler giving a full explanation.

**91. Unused Transportation Requests.**—All unused transportation requests should be returned to the chief of the bureau, or other officer who has countersigned the same, immediately after the expiration of the limiting date named in the requests. Transportation requests issued for use in one fiscal year must not be used during the next fiscal year.

#### MILEAGE AND SCRIP BOOKS.

**92. Purchase and Use of Mileage and Scrip Books; Use of Personal Mileage.**—A mileage or scrip book when required for official use must be procured by exchanging transportation request therefor, and should be used by an employee traveling within a specified territory when it is reasonably certain that the entire book will be required before the expiration of the time limit under which the same is sold. Occasional use of personal mileage will be permitted if found convenient and advantageous to the Government, but reimbursement may be claimed for

actual cost only; the constant use of personal mileage on official business will not be allowed.

**93. Reporting Purchases of Mileage and Scrip Books; Personal Use Prohibited.**—The purchase of mileage or scrip books must be immediately reported on blanks provided for that purpose, when required by a bureau. Mileage or scrip books purchased as above indicated will be charged to the employee making the purchase, who will be held strictly accountable for their proper use and the correctness of the number of coupons detached. Under no circumstances will employees use mileage or scrip books procured on transportation requests for travel on personal business.

**94. Reporting Use of Mileage and Scrip.**—The use of all mileage or scrip must be reported in duplicate on forms provided for that purpose, such reports to accompany monthly reimbursement accounts, and separate sheets to be used for each book.

**95. Refunds on Unused Portions of Coupons and Covers.**—Employees should not make collections of refund due on unused portions of coupons or covers of mileage or scrip books. All covers having a refund value and all portions of books issued to employees should be indorsed and made payable to the "Disbursing Clerk, U. S. Department of Agriculture," or, in case of a Forest Service employee in the field, to the fiscal agent of the district in which he is employed, and immediately forwarded to the chief of bureau, or fiscal agent designated by him, before the expiration of the time limit.

**96. Accountability for Unused Mileage, etc., Upon Separation from Service.**—Employees leaving the service will be required to account for all mileage, scrip, or transportation requests in their possession before final payment of salary will be made.

## TRAVEL ACCOUNTS.

**97. Preparation of Travel Accounts.**—Every claim for reimbursement of expenses incurred in traveling upon department business must be prepared in accordance with the following requirements:

(a) Expenditures should be stated in chronological order and with reference by numbers to the accompanying subvouchers. When localities are mentioned, the States must also be named.

(b) Reference by number and date must be made to the letter of authorization and amendments, if any, under which the expenses were incurred.

(c) Accounts covering expenses payable from two or more appropriations must show separately the items charged to each.

(d) Travel accounts must provide a detailed statement of travel performed, showing starting point, date and hour of departure from and arrival at official headquarters or temporary station, if any, and, when travel is continuous from one month to another, the location of the traveler at the close of the preceding month. Transportation or subsistence furnished without charge to the department should be indicated, and all leave taken should be noted. All items of expense charged must show the locality and State in which incurred; charges for separate meals must show the cities or towns in which the same were obtained. An account covering a specific trip may be rendered at its conclusion.

(e) When labor is employed or supplies are purchased in the field, and credit can not be obtained, but cash payment must be made, such items must be segregated in the reimbursement account, as this is necessary to secure the proper distribution on the expense ledger in the bureau financial office.

(f) Charges for railroad, steamboat, interurban, state-room, seat, or berth fares must show the points between

which travel was performed, and the initials of the transportation lines.

(g) All transportation requests used during the period covered by the account must be listed on back of Form 4. When no requests are used, that fact should be there stated.

### SUBVOUCHERS.

**98. Subvouchers, When Required; Erasures and Alterations.**—Subvouchers (receipts) should be written in ink or with indelible pencil when practicable. Subvouchers containing erasures or alterations in amount or rate will not be accepted unless such changes are initialed by the payee. Subvouchers must be submitted for:

(a) Berth and seat fares paid in cash. The usual berth or seat check will be considered a subvoucher.

(b) Electricity.

(c) Express charges. Such charges must show the points between which the shipment moved, the separate weight of each package composing the shipment, the amount of charges paid, and give a brief description of the contents. If impracticable to submit the usual receipt of the company, a receipt on Form 4-b will be accepted. (See paragraph 61.)

(d) Gas.

(e) Freight charges. Such charges on shipments not covered by Government bills of lading must be supported by the original receipt of the company, and show original point of shipment, number and contents of packages, weight, rate, and the amount of charges.

(f) Laundry charges. (See paragraph 86, section *h*.)

(g) Livery and other special transportation. Subvouchers are required for amounts in excess of \$1, and must show the points visited and describe the services furnished, for example: "One horse and buggy," "two horses and wagon," giving the distance traveled or time employed, and the rate charged therefor.

(h) Lodging. Subvouchers for lodging are required in all cases. Subvouchers for meals and lodging must state the beginning, ending, and the full period of the service, and the rate per day, week, or month. The day shall be considered as beginning with breakfast and ending with lodging, and is divided into four parts, to be designated as breakfast, dinner, supper, and lodging. If a higher rate for a fractional part of a day is charged, or extra charge is entailed by horse feed, stabling, baths, and the like, the additional and separate charges for such items should be shown on the subvoucher. Receipts on hotel billheads will be accepted as subvouchers when stated so as to show the entire service, the period covered, and the rate.

(i) Rent of rooms for official business pursuant to paragraph 87.

(j) Meals. Subvouchers will be required for meals procured in the same city, town, or place for an extended period (a week or more), unless it be shown that they were paid for at the time obtained and not in a lump sum at the end of the period.

(k) Personal services. Subvouchers for personal services are required, when the amount involved is in excess of \$1, and must show the character of the service rendered, the exact period covered, and the rate per hour, day, or week.

(l) Post-office box rent. The usual receipt will be required; but reimbursement can not be allowed until the expiration of the period covered thereby.

(m) Registration fees on official mail in the field.

(n) Rent.

(o) Storage charges.

(p) Supplies. Subvouchers will be required when the amount involved is in excess of \$1.50 and must show the kind, quantity, unit, and unit price of the supplies purchased. Charges for supplies on any one day at one point in excess of \$1.50, unsupported by subvouchers, must show purchases from different dealers.

(q) Telegrams. Copies of telegrams will be accepted in lieu of receipts and must be furnished in all cases.

(r) Towel service.

(s) Excess baggage. (See paragraph 86, section *d*.)

**99. Subvouchers for Samples not Required.**—Subvouchers for purchases of samples collected under the several regulatory laws are not required.

**100. Resubmission of Suspended Items.**—Items suspended for explanation should be included as the last entries in the first voucher submitted after the receipt of notice of suspension and must be accompanied by the required explanation and the letter asking therefor, but suspended items occurring in the last month of a fiscal year or where no further travel accounts are anticipated should be restated in a separate account, which need not be sworn to.

**101. Payment for Livery, etc., on Form 5 Voucher to be Reported in Reimbursement Accounts.**—In all cases where payment of livery or other special transportation accounts is made on Form 5 voucher, a report, showing name of person furnishing same, the dates on which such expenses were incurred, and the points visited, must accompany the reimbursement accounts.

**102. Reimbursement Accounts Must be Sworn To.**—Accounts for reimbursement must be sworn to when practicable, but charges for fees paid for administering oaths will not be reimbursed. If impossible by reason of remoteness from official authorized to administer oaths, or other causes, a certificate on honor, clearly setting forth the circumstances in the case, must be attached to the account. Accounts consisting entirely of resubmitted items need not be sworn to. (See Appendix E.)

#### MISCELLANEOUS.

**103. Transfer of Funds to be Approved by Secretary.**—No transfer of funds between items included within the appropriation for general expenses of any bu-

reau, division, or office shall be made, except in cases of emergency, and then only after there has been submitted to and approved by the Secretary a specific recommendation of the chief of the bureau, division, or office concerned, setting forth in detail the reasons why the transfer is needed. In submitting recommendations for the transfer of funds it should be borne in mind (1) that transfers may be made to and from only those items which are included within the appropriation for general expenses of the bureau, division, or office; (2) that no such item may be decreased, under any circumstances, by more than 10 per cent of its total; and (3) that no such item can be increased, except in cases of extraordinary emergency, by more than 10 per cent.

The transfer provision as included in recent agricultural appropriation acts does not authorize the transfer of any part of an appropriation to or from one bureau or office to another bureau or office.

Whenever transfers are permitted during a fiscal year, this fact must be taken into consideration in preparing the estimates for the next fiscal year, and if the conditions requiring the transfer are likely to continue to exist the funds shall be transferred in the estimates, in order to avoid the necessity of making transfers during the next fiscal year.

**104. Affidavits and Acknowledgments in Connection With Prosecutions.**—Affidavits and acknowledgments in connection with the preparation of cases for prosecution under the laws of the United States should be executed, when practicable, (1) before a clerk of a United States court; (2) before a United States commissioner; (3) before a notary public; or (4) before a justice of the peace having authority to administer oaths and affirmations, preference being given to the officials in the order named. When executed before an officer not having a seal, a certificate from the clerk of the court or other officer having charge of the records

of the appointment or election of the officer before whom the oath is executed should be attached. When it is necessary to appear before a notary or justice of the peace, owing to the impracticability of reaching the first or second named officials, fees, as shown by the table of notarial and justice of the peace fees (see Appendix E), will be allowed if not in excess of the legal rate authorized by the State laws at the time the services are rendered.

**105. Purchase of Articles of a Personal Nature.**—Bureaus of the department may purchase out of available appropriations and carry in stock for use of employees engaged in extraordinary lines of work, requiring special equipment, articles of a personal nature which are not ordinarily worn by employees when off duty, such as overalls, cook caps, rubber and other gloves, rubber boots, eye shades, goggles, reading glasses, white suits, linen dusters, but articles so purchased will become the property of the United States and must be accounted for in the same manner as all other public property. Employees on lump-fund rolls will not be reimbursed on account of the purchase of articles of this character except where remoteness of situation, or other like cause, makes it impossible to procure them otherwise, and then only when the contract of employment authorized the purchase of such articles. Employees on the statutory roll can not under any circumstances be reimbursed for purchases of articles of personal equipment.

**106. Lost Checks.**—Immediately upon the loss of a check the owner should notify the disbursing clerk or other fiscal agent of the department in writing, giving, if possible, the date, the number, and the amount of the check, in order that payment may be stopped immediately by that officer. He should then make every effort possible to trace the check through postal and other channels, which action, with the result thereof, should be made the subject of a supplementary report

to the disbursing clerk or fiscal agent. In case the check is not found when the second report is made, the party of interest will receive from the department a blank bond of indemnity for execution and return with an accompanying affidavit setting forth the circumstances attending the loss of the check. After the expiration of 30 days from the date of the original check a duplicate will be issued. In case a check reported lost is subsequently found, no attempt should be made to cash the same until the disbursing clerk, or other fiscal agent to whom notice of loss has been given, has been notified and until the party of interest has been advised that necessary action has been taken to remove the stoppage of payment.

**107. Garnishments or Attachments Against Public Funds Not Recognized.**—No trustee process, garnishment, or attachment can be recognized by an employee of the department, in respect to moneys due creditors of the United States, and such processes are void as against public funds in the hands of disbursing officers.

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## APPENDIX A.

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SAMPLE VOUCHERS AND SUBVOUCHERS  
FILLED OUT FOR THE GUIDANCE OF EM-  
PLOYEES OF THE DEPARTMENT.

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Dept. Form No. 4.

Approved by the Comptroller of the Treasury May 28, 1914.

## PUBLIC VOUCHER FOR REIMBURSEMENT OF TRAVELING, STATION, AND FIELD EXPENSES, AND FOR PAYMENT OF PER DIEM.

[This blank should be used exclusively for claiming reimbursement of traveling, station, and field expenses, per diem allowances, and for other necessary expenses incurred under stress of urgent and unforeseen public necessity. Employees of the United States Department of Agriculture are entitled to reimbursement for their actual necessary traveling expenses while traveling under competent authority, or may be granted a per diem allowance. They are not entitled to reimbursement for any other expenditures made from their private funds, except those incurred under stress of urgent and unforeseen public necessity. Before using private funds for other than purely personal traveling expenses, they should ascertain whether it is feasible to forward vouchers to the department for payment. The measure of feasibility of so making payment should not be their own convenience or desire.]

*Itemized statement of traveling, station, and field expenses incurred, and for per diem allowance claimed.*

| Date.<br>1914. | Items.<br>(Enter but ONE item on a line, and show<br>WHERE expense was incurred.)  | Sub-<br>voucher<br>No. | Amount. |      |
|----------------|--|------------------------|---------|------|
|                |  |                        | Dolls.  | Cts. |
|                | Fill in form on back of this<br>voucher showing all transportation<br>requests used.   |                        |         |      |
| Apr. 15        | Left Washington 5.30 p. m.<br>Railroad fare, Washington to Chicago,<br>transportation request 72627.<br>Lower Pullman berth, Washington to<br>Chicago, transportation request 72628.<br>Street car to Union Station..... |                        | 05      |      |
| 16             | Arrived Chicago 5.15 p. m.<br>Bus, depot to hotel, Chicago.....<br>Street-car fare, Chicago.....   |                        | 50      |      |
| 18             | Livery, to points not accessible by railroad.  | 1                      | 3       | 00   |

*Itemized statement of traveling, station, and field expenses incurred, and for per diem allowance claimed—Continued.*

| Date.<br>1914.    | Items.<br>(Enter but ONE item on a line, and<br>show WHERE expense was incurred.)  | Sub-<br>voucher<br>No. | Amount. |      |
|-------------------|--|------------------------|---------|------|
|                   |  |                        | Dolls.  | Cts. |
| Apr. 20           | <i>Bus, hotel to depot, Chicago.....</i>   |                        |         | 50   |
|                   | <i>Railroad fare, Chicago to Washington,<br/>transportation request 72629.</i>   |                        |         |      |
|                   | <i>Lower Pullman berth, Chicago to Wash-<br/>ington, transportation request 72630.</i>   |                        |         |      |
|                   | <i>Left Chicago 10.30 a. m.</i>  |                        |         |      |
| 21                | <i>Arrived Washington 8.45 a. m.</i>   |                        |         |      |
|                   | <i>Street car, Union Station to home.....</i>  |                        |         | 05   |
| PER DIEM ACCOUNT. |  |                        |         |      |
|                   | <i>(First subsistence expense, supper en<br/>route, Apr. 15.)</i>  |                        |         |      |
|                   | <i>(Last subsistence expense, breakfast en<br/>route, Apr. 21.)</i>  |                        |         |      |
|                   | <i>Per diem allowance at regular rate, 5<math>\frac{3}{4}</math><br/>days, at \$3 per day.....</i>   |                        | 17      | 25   |
|                   | <i>Additional per diem allowance at Chi-<br/>cago, from supper Apr. 16 to breakfast<br/>Apr. 20, inclusive, 3<math>\frac{3}{4}</math> days, at \$1 per<br/>day additional.....</i> |                        | 3       | 75   |
|                   | <i>Total amount claimed.....</i>   |                        | 25      | 40   |

Form 4B.

Use one side only.

Approved by the Comptroller of the  
Treasury May 28, 1914.

No. ....

SUBVOUCHER FOR SUPPLIES, LIVERY AND MISCELLANEOUS SERVICES,  
AND EXPENSES.

U. S. DEPARTMENT OF AGRICULTURE,

To *Lakeside Livery Co., Dr.*Address: *Chicago, Ill.*

Dec. 18, 1913.

|  |        |
|--|--------|
| For two horses, buggy, and driver from Chicago to near-by points<br>in country inaccessible by railroad, $\frac{1}{2}$ day, at \$6.00..... | 3   00 |
| <i>Distance traveled, about 20 miles.</i>  |        |

|                   |                  |
|-------------------|------------------|
| <i>Total.....</i> | <i>\$ 3   00</i> |
|-------------------|------------------|

To be completely filled in before signature by payee, and there must not be any erasure or other alteration whatever.

RECEIVED IN CASH this 18th day of December, 1913,  
from *John Doe*, *Three  $\frac{No}{100}$  dollars*, in full of the above account, which I certify to be correct.

Do not sign in  
duplicate.

(Signature) *Lakeside Livery Co.,*  
(Title) *Jno. Simcoe, Prop.*

Witness to signature by mark.

-----  
(Name.)

-----  
(Address.)

SUBVOUCHER FOR MEALS AND LODGING.

Form 4B.  
Approved by the Comptroller of the  
Treasury May 28, 1914.

No. ....

City or town, *Philadelphia, Pa.*

Name of hotel, *Wallace.*

Date, *January 31, 1913.*

\$.....  
.....  
.....  
.....  
(To be completely filled in before signature by payee, and there  
must not be any erasure or other alteration whatever.)

RECEIVED IN CASH of *John Doe*, U. S. Department of Agriculture, *Two and  $\frac{00}{100}$*  dollars, for  
meals and lodging from supper, *January 30, 1913*, to *breakfast, January 31, 1913*, inclusive.

Time covered *3/4* day, at *\$2.50* per day.

If charge for fractional part of day is  
greater in proportion it must be  
explained HEREUNDER.

*Meals, 50c. ea.*  
*Lodging, \$1.00.*

I certify the foregoing to be correct.

(Signature) *Hotel Wallace.*  
(Title) *G. W. Smith, Cashier.*

(Do not sign in duplicate.)

Form 4c.

PARTY SUBVOUCHER FOR SUBSISTENCE.

No. ....

To be completely filled in before  
being signed by payee.

Locality, *Jackson, Miss.*,  
Character of quarters, *Boarding house*,  
Date, *October 13, 1914.*

RECEIVED IN CASH from *Harry Smith*, U. S. Department of Agriculture, *eighteen and  $\frac{50}{100}$  dollars*,  
for meals and lodgings for 3 men, as shown on reverse.  
*50* meals at *25 cents*.  
*12* lodgings at *50 cents*.

I certify the foregoing to be correct.

(Signature) *George Lewis*,  
(Title) *Proprietor*.

Alterations or erasures must be initialed by signer.

GIVE NAMES ON OTHER SIDE.



Dept. Form No. 5.  
(Approved by the Comptroller of the Treasury May 28, 1914.)

U. S. DEPARTMENT OF AGRICULTURE.

VOUCHER NO. ....

.....  
(Bureau, Division, or Office.)

.....  
(Do not sign in duplicate.)

PUBLIC VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Appropriation: ..... symbol: .....

The United States, to *W. L. Swayne*, Dr.

Bureau No. ....

Address, *Washington, D. C.*  
(The submission of accounts on this form without consulting instructions on the back hereof may delay payment.)

| Object symbol. | Class. | Catalogue or list.         | Authority.  | Date of delivery or service. | Articles or services.                       | Quantity.  | Unit.      | Unit price.    | Amount.   |           | Payee must not use this column. |
|----------------|--------|----------------------------|-------------|------------------------------|---|------------|------------|----------------|-----------|-----------|---------------------------------|
|                |        |                            |             |                              |   |            |            |                | Dolls.    | Cts.      |                                 |
| <i>E. 5761</i> | .....  | <i>G. S. C.<br/>1004-4</i> | <i>1056</i> | <i>Aug. 8,<br/>1913.</i>     | <i>Baskets, wire, less<br/>10 per cent.</i> | <i>120</i> | <i>1</i>   | <i>\$0.625</i> | <i>67</i> | <i>50</i> |                                 |
| <i>D. 1128</i> | .....  | <i>1010-a</i>              | .....       | <i>do</i>                    | <i>Blotters.....</i>                        | <i>1</i>   | <i>dz.</i> | <i>.59</i>     | <i>2</i>  | <i>59</i> |                                 |
| <i>D. 1117</i> | .....  | <i>1016-1a</i>             | .....       | <i>do</i>                    | <i>Books, blank, 100<br/>pages.</i>         | <i>10</i>  | <i>1</i>   | <i>.16</i>     | <i>1</i>  | <i>60</i> |                                 |

|         |      |       |                    |    |     |     |    |    |
|---------|------|-------|--------------------|----|-----|-----|----|----|
| D. 1142 | 1032 | do    | Brushes, mucilage. | 10 | dz. | .35 | 3  | 50 |
|         |      | Total |                    |    |     |     | 75 | 19 |

I certify that the above bill is correct and just, and that payment therefor has not been received.

(Do not sign in duplicate.)

(Bill must be completely filled in by payee before certification, and there must not be any erasure or other alteration whatever.)

I certify that the above articles have been received by me in good condition and in the quality and quantity specified, or the services performed as stated; that they were necessary for the public service and in accordance with the orders therefor; that the prices charged are just, reasonable, and in accordance with the agreement, or that they were secured in accordance with No. . . of the method of advertising and under the form of agreement lettered . . ., as shown on the reverse hereof.

(Any notations made in spaces provided therefor on the back of this voucher become a part of this certificate.)

|                            |         |                  |
|----------------------------|---------|------------------|
| Account submitted for..... | \$75.19 | (Signature)..... |
| Differences.....           | \$..... | .....            |
| Approved for.....          | \$75.19 | (Signature)..... |

Paid by check No. . . . ., dated . . . . ., 191. . ., on the Treasurer of the United States, in favor of payee named above.

Dept. Form No. 5.  
(Approved by the Comptroller of the Treasury May 28, 1914.)

U. S. DEPARTMENT OF AGRICULTURE.

VOUCHER No. . . . .

(Bureau, Division, or Office.)  
(Do not sign in duplicate).

PUBLIC VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Appropriation: ..... Symbol: .....

The United States, to *T. C. Savage & Co., Dr.*

Bureau No. . . . .

(The submission of accounts on this form without consulting instructions on the back hereof may delay payment.)

| Object symbol. | Catalogue or list. | Authority. | Date of delivery or service. | Articles or services. | Quan-ti-ty. | Unit Unit. | Unit price. | Amount.  |      | Payee must not use this column. |
|----------------|--------------------|------------|------------------------------|-----------------------|-------------|------------|-------------|----------|------|---------------------------------|
|                |                    |            |                              |                       |             |            |             | Dollars. | Cts. |                                 |
| Class.         | Specif.            |            | 25 July 1, 1914.             | 5 pounds bacon...     | 5           | 1          | \$0.20      | 1        | 00   |                                 |
|                |                    |            |                              | 4 pounds potatoes.    | 4           | 1          | .04         |          |      | 16                              |
|                |                    |            |                              | 2 pounds coffee...    | 2           | 1          | .40         |          |      | 80                              |
|                |                    |            |                              | 1 pound butter...     | 1           | 1          | .35         |          |      | 35                              |
|                |                    |            |                              | 12 pounds flour...    | 12          | 1          | .03         |          |      | 36                              |
|                |                    |            |                              | 1 pound cheese...     | 1           | 1          | .30         |          |      | 30                              |
|                |                    |            |                              | 1 package crackers... | 1           | 1          | .10         |          |      | 10                              |
|                |                    |            |                              | 4 cans fruit.         | 4           | 1          | .25         |          |      | 1 00                            |

|   |  |  |  |  |  |      |  |
|---|--|--|--|--|--|------|--|
| <i>Supplies for field use<br/>for four men from<br/>dinner July 4 to sup-<br/>per July 6.</i> |  |  |  |  |  |      |  |
| Total   |  |  |  |  |  | 4 07 |  |

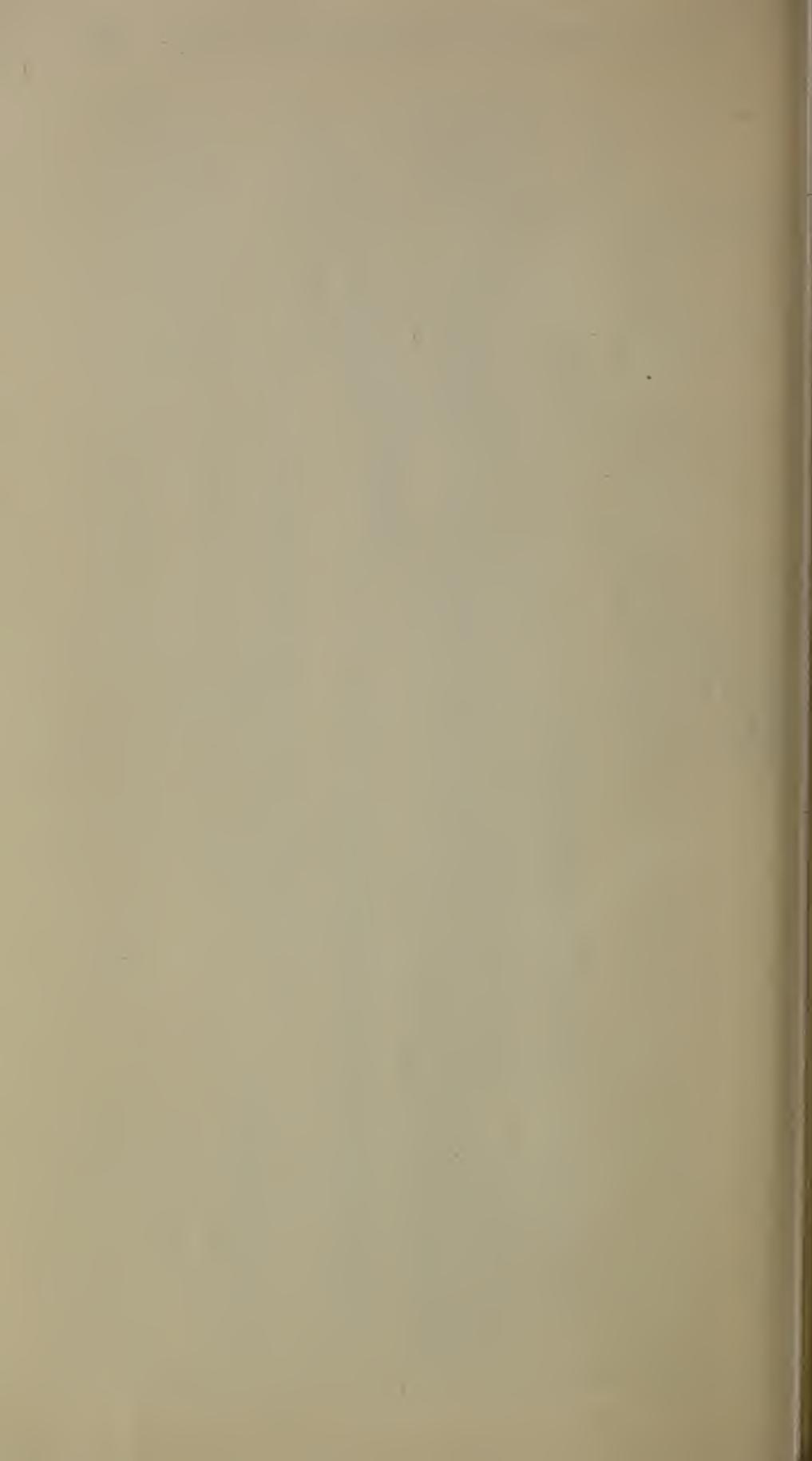
I certify that the above bill is correct and just, and that payment therefor has not been received.  
(Do not sign in duplicate.)  
(Bill must be completely filled in by payee before certification, and  
there must not be any erasure or other alteration whatever.)

I certify that the above articles have been received by me in good condition and in the quality and quantity specified, or the services performed as stated; that they were necessary for the public service and in accordance with the orders therefor; that the prices charged are just, reasonable, and in accordance with the agreement, or that they were secured in accordance with No. .... of the method of advertising and under the form of agreement lettered ...., as shown on the reverse hereof.

(Signature) *James W. Connor,  
In charge Field Party.*  
(Title of certifying officer.)  
(Any notations made in spaces provided therefor on the back of this  
voucher become a part of this certificate.)

|                        |        |                   |                               |
|------------------------|--------|-------------------|-------------------------------|
| Account submitted for. | \$4.07 | (Signature) ..... |                               |
| Differences.....       | \$     |                   |                               |
| Approved for.....      | \$4.07 |                   | (Title of approving officer.) |

Paid by Check No. ...., dated ....., 191.., on the Treasurer of the United States, in favor of  
payee named above.



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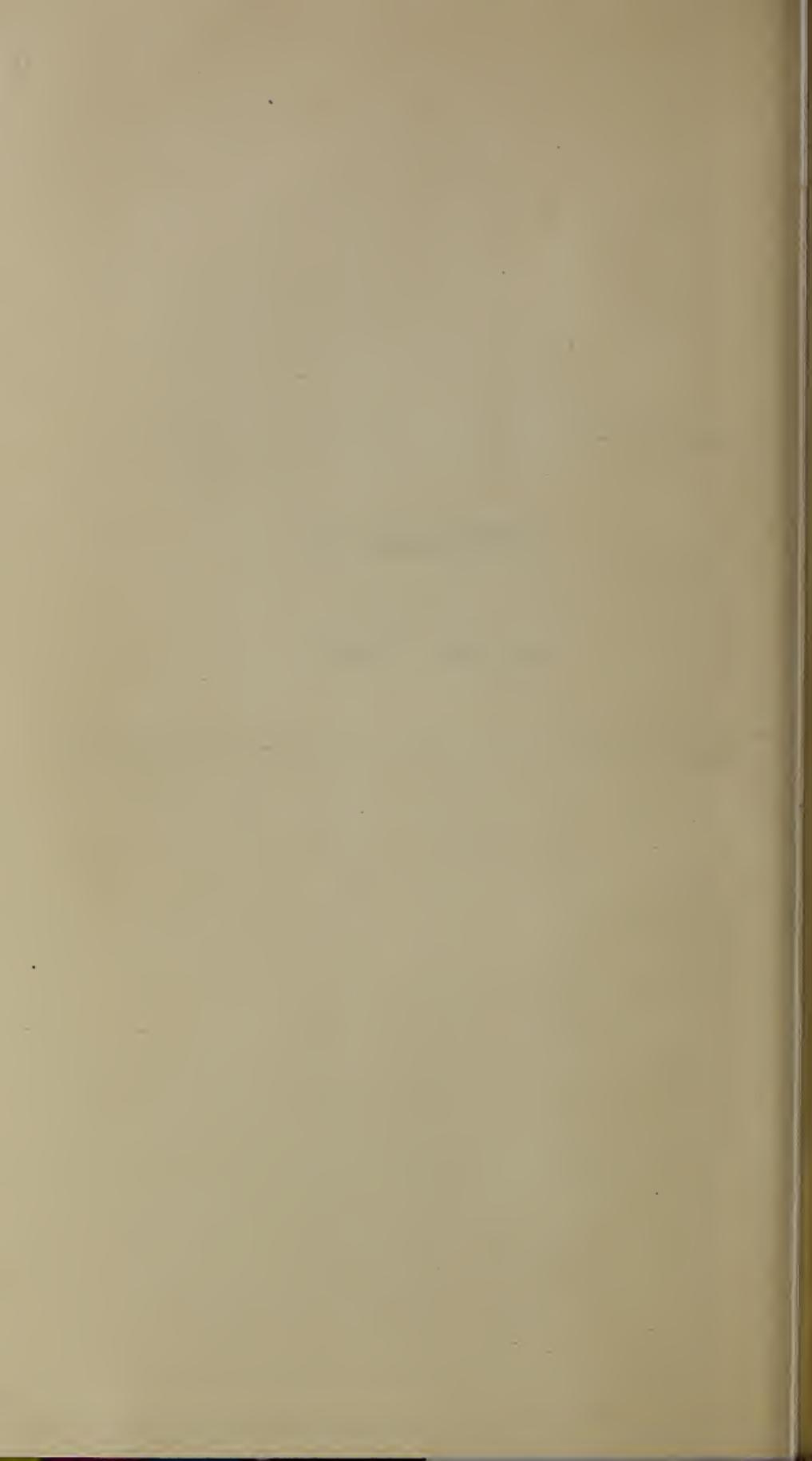
## APPENDIX B.

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### SALARY TABLES.

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| Days.          | \$60   | \$100  | \$120  | \$180  | \$200  |
|----------------|--------|--------|--------|--------|--------|
| 1.....         | \$0.17 | \$0.28 | \$0.33 | \$0.50 | \$0.56 |
| 2.....         | .33    | .56    | .67    | 1.00   | 1.11   |
| 3.....         | .50    | .83    | 1.00   | 1.50   | 1.67   |
| 4.....         | .67    | 1.11   | 1.33   | 2.00   | 2.22   |
| 5.....         | .83    | 1.39   | 1.67   | 2.50   | 2.78   |
| 6.....         | 1.00   | 1.67   | 2.00   | 3.00   | 3.33   |
| 7.....         | 1.17   | 1.94   | 2.33   | 3.50   | 3.89   |
| 8.....         | 1.33   | 2.22   | 2.67   | 4.00   | 4.44   |
| 9.....         | 1.50   | 2.50   | 3.00   | 4.50   | 5.00   |
| 10.....        | 1.67   | 2.78   | 3.33   | 5.00   | 5.56   |
| 11.....        | 1.83   | 3.06   | 3.67   | 5.50   | 6.11   |
| 12.....        | 2.00   | 3.33   | 4.00   | 6.00   | 6.67   |
| 13.....        | 2.17   | 3.61   | 4.33   | 6.50   | 7.22   |
| 14.....        | 2.33   | 3.89   | 4.67   | 7.00   | 7.78   |
| 15.....        | 2.50   | 4.17   | 5.00   | 7.50   | 8.33   |
| 16.....        | 2.67   | 4.44   | 5.33   | 8.00   | 8.89   |
| 17.....        | 2.83   | 4.72   | 5.67   | 8.50   | 9.44   |
| 18.....        | 3.00   | 5.00   | 6.00   | 9.00   | 10.00  |
| 19.....        | 3.17   | 5.28   | 6.33   | 9.50   | 10.56  |
| 20.....        | 3.33   | 5.56   | 6.67   | 10.00  | 11.11  |
| 21.....        | 3.50   | 5.83   | 7.00   | 10.50  | 11.67  |
| 22.....        | 3.67   | 6.11   | 7.33   | 11.00  | 12.22  |
| 23.....        | 3.83   | 6.39   | 7.67   | 11.50  | 12.78  |
| 24.....        | 4.00   | 6.67   | 8.00   | 12.00  | 13.33  |
| 25.....        | 4.17   | 6.94   | 8.33   | 12.50  | 13.89  |
| 26.....        | 4.33   | 7.22   | 8.67   | 13.00  | 14.44  |
| 27.....        | 4.50   | 7.50   | 9.00   | 13.50  | 15.00  |
| 28.....        | 4.67   | 7.78   | 9.33   | 14.00  | 15.56  |
| 29.....        | 4.83   | 8.06   | 9.67   | 14.50  | 16.11  |
| 30.....        | 5.00   | 8.33   | 10.00  | 15.00  | 16.67  |
| <hr/>          |        |        |        |        |        |
| Months.        |        |        |        |        |        |
| January.....   | 5.00   | 8.33   | 10.00  | 15.00  | 16.66  |
| February.....  | 5.00   | 8.33   | 10.00  | 15.00  | 16.67  |
| March.....     | 5.00   | 8.34   | 10.00  | 15.00  | 16.67  |
| April.....     | 5.00   | 8.33   | 10.00  | 15.00  | 16.66  |
| May.....       | 5.00   | 8.33   | 10.00  | 15.00  | 16.67  |
| June.....      | 5.00   | 8.34   | 10.00  | 15.00  | 16.67  |
| July.....      | 5.00   | 8.33   | 10.00  | 15.00  | 16.66  |
| August.....    | 5.00   | 8.33   | 10.00  | 15.00  | 16.67  |
| September..... | 5.00   | 8.34   | 10.00  | 15.00  | 16.67  |
| October.....   | 5.00   | 8.33   | 10.00  | 15.00  | 16.66  |
| November.....  | 5.00   | 8.33   | 10.00  | 15.00  | 16.67  |
| December.....  | 5.00   | 8.34   | 10.00  | 15.00  | 16.67  |
| Yearly salary. | 60.00  | 100.00 | 120.00 | 180.00 | 200.00 |

| Days.          | \$240  | \$300  | \$360  | \$400  | \$420  |
|----------------|--------|--------|--------|--------|--------|
| 1.....         | \$0.67 | \$0.83 | \$1.00 | \$1.11 | \$1.17 |
| 2.....         | 1.33   | 1.67   | 2.00   | 2.22   | 2.33   |
| 3.....         | 2.00   | 2.50   | 3.00   | 3.33   | 3.50   |
| 4.....         | 2.67   | 3.33   | 4.00   | 4.44   | 4.67   |
| 5.....         | 3.33   | 4.17   | 5.00   | 5.56   | 5.83   |
| 6.....         | 4.00   | 5.00   | 6.00   | 6.67   | 7.00   |
| 7.....         | 4.67   | 5.83   | 7.00   | 7.78   | 8.17   |
| 8.....         | 5.33   | 6.67   | 8.00   | 8.89   | 9.33   |
| 9.....         | 6.00   | 7.50   | 9.00   | 10.00  | 10.50  |
| 10.....        | 6.67   | 8.33   | 10.00  | 11.11  | 11.67  |
| 11.....        | 7.33   | 9.17   | 11.00  | 12.22  | 12.83  |
| 12.....        | 8.00   | 10.00  | 12.00  | 13.33  | 14.00  |
| 13.....        | 8.67   | 10.83  | 13.00  | 14.44  | 15.17  |
| 14.....        | 9.33   | 11.67  | 14.00  | 15.56  | 16.33  |
| 15.....        | 10.00  | 12.50  | 15.00  | 16.67  | 17.50  |
| 16.....        | 10.67  | 13.33  | 16.00  | 17.78  | 18.67  |
| 17.....        | 11.33  | 14.17  | 17.00  | 18.89  | 19.83  |
| 18.....        | 12.00  | 15.00  | 18.00  | 20.00  | 21.00  |
| 19.....        | 12.67  | 15.83  | 19.00  | 21.11  | 22.17  |
| 20.....        | 13.33  | 16.67  | 20.00  | 22.22  | 23.33  |
| 21.....        | 14.00  | 17.50  | 21.00  | 23.33  | 24.50  |
| 22.....        | 14.67  | 18.33  | 22.00  | 24.44  | 25.67  |
| 23.....        | 15.33  | 19.17  | 23.00  | 25.56  | 26.83  |
| 24.....        | 16.00  | 20.00  | 24.00  | 26.67  | 28.00  |
| 25.....        | 16.67  | 20.83  | 25.00  | 27.78  | 29.17  |
| 26.....        | 17.33  | 21.67  | 26.00  | 28.89  | 30.33  |
| 27.....        | 18.00  | 22.50  | 27.00  | 30.00  | 31.50  |
| 28.....        | 18.67  | 23.33  | 28.00  | 31.11  | 32.67  |
| 29.....        | 19.33  | 24.17  | 29.00  | 32.22  | 33.83  |
| 30.....        | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| Months.        |        |        |        |        |        |
| January.....   | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| February.....  | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| March.....     | 20.00  | 25.00  | 30.00  | 33.34  | 35.00  |
| April.....     | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| May.....       | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| June.....      | 20.00  | 25.00  | 30.00  | 33.34  | 35.00  |
| July.....      | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| August.....    | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| September..... | 20.00  | 25.00  | 30.00  | 33.34  | 35.00  |
| October.....   | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| November.....  | 20.00  | 25.00  | 30.00  | 33.33  | 35.00  |
| December.....  | 20.00  | 25.00  | 30.00  | 33.34  | 35.00  |
| Yearly salary. | 240.00 | 300.00 | 360.00 | 400.00 | 420.60 |

| Days.           | \$450  | \$480  | \$500  | \$540  | \$600  |
|-----------------|--------|--------|--------|--------|--------|
| 1.....          | \$1.25 | \$1.33 | \$1.39 | \$1.50 | \$1.67 |
| 2.....          | 2.50   | 2.67   | 2.78   | 3.00   | 3.33   |
| 3.....          | 3.75   | 4.00   | 4.17   | 4.50   | 5.00   |
| 4.....          | 5.00   | 5.33   | 5.56   | 6.00   | 6.67   |
| 5.....          | 6.25   | 6.67   | 6.94   | 7.50   | 8.33   |
| 6.....          | 7.50   | 8.00   | 8.33   | 9.00   | 10.00  |
| 7.....          | 8.75   | 9.33   | 9.72   | 10.50  | 11.67  |
| 8.....          | 10.00  | 10.67  | 11.11  | 12.00  | 13.33  |
| 9.....          | 11.25  | 12.00  | 12.50  | 13.50  | 15.00  |
| 10.....         | 12.50  | 13.33  | 13.89  | 15.00  | 16.67  |
| 11.....         | 13.75  | 14.67  | 15.28  | 16.50  | 18.33  |
| 12.....         | 15.00  | 16.00  | 16.67  | 18.00  | 20.00  |
| 13.....         | 16.25  | 17.33  | 18.06  | 19.50  | 21.67  |
| 14.....         | 17.50  | 18.67  | 19.44  | 21.00  | 23.33  |
| 15.....         | 18.75  | 20.00  | 20.83  | 22.50  | 25.00  |
| 16.....         | 20.00  | 21.33  | 22.22  | 24.00  | 26.67  |
| 17.....         | 21.25  | 22.67  | 23.61  | 25.50  | 28.33  |
| 18.....         | 22.50  | 24.00  | 25.00  | 27.00  | 30.00  |
| 19.....         | 23.75  | 25.33  | 26.39  | 28.50  | 31.67  |
| 20.....         | 25.00  | 26.67  | 27.78  | 30.00  | 33.33  |
| 21.....         | 26.25  | 28.00  | 29.17  | 31.50  | 35.00  |
| 22.....         | 27.50  | 29.33  | 30.56  | 33.00  | 36.67  |
| 23.....         | 28.75  | 30.67  | 31.94  | 34.50  | 38.33  |
| 24.....         | 30.00  | 32.00  | 33.33  | 36.00  | 40.00  |
| 25.....         | 31.25  | 33.33  | 34.72  | 37.50  | 41.67  |
| 26.....         | 32.50  | 34.67  | 36.11  | 39.00  | 43.33  |
| 27.....         | 33.75  | 36.00  | 37.50  | 40.50  | 45.00  |
| 28.....         | 35.00  | 37.33  | 38.89  | 42.00  | 46.67  |
| 29.....         | 36.25  | 38.67  | 40.28  | 43.50  | 48.33  |
| 30.....         | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| Months.         |        |        |        |        |        |
| January .....   | 37.50  | 40.00  | 41.66  | 45.00  | 50.00  |
| February .....  | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| March .....     | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| April .....     | 37.50  | 40.00  | 41.66  | 45.00  | 50.00  |
| May .....       | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| June .....      | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| July .....      | 37.50  | 40.00  | 41.66  | 45.00  | 50.00  |
| August .....    | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| September ..... | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| October .....   | 37.50  | 40.00  | 41.66  | 45.00  | 50.00  |
| November .....  | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| December .....  | 37.50  | 40.00  | 41.67  | 45.00  | 50.00  |
| Yearly salary.  | 450.00 | 480.00 | 500.00 | 540.00 | 600.00 |

| Days.          | \$660  | \$700  | \$720  | \$780  | \$800  |
|----------------|--------|--------|--------|--------|--------|
| 1.....         | \$1.83 | \$1.94 | \$2.00 | \$2.17 | \$2.22 |
| 2.....         | 3.67   | 3.89   | 4.00   | 4.33   | 4.44   |
| 3.....         | 5.50   | 5.83   | 6.00   | 6.50   | 6.67   |
| 4.....         | 7.33   | 7.78   | 8.00   | 8.67   | 8.89   |
| 5.....         | 9.17   | 9.72   | 10.00  | 10.83  | 11.11  |
| 6.....         | 11.00  | 11.67  | 12.00  | 13.00  | 13.33  |
| 7.....         | 12.83  | 13.61  | 14.00  | 15.17  | 15.56  |
| 8.....         | 14.67  | 15.56  | 16.00  | 17.33  | 17.78  |
| 9.....         | 16.50  | 17.50  | 18.00  | 19.50  | 20.00  |
| 10.....        | 18.33  | 19.44  | 20.00  | 21.67  | 22.22  |
| 11.....        | 20.17  | 21.39  | 22.00  | 23.83  | 24.44  |
| 12.....        | 22.00  | 23.33  | 24.00  | 26.00  | 26.67  |
| 13.....        | 23.83  | 25.28  | 26.00  | 28.17  | 28.89  |
| 14.....        | 25.67  | 27.22  | 28.00  | 30.33  | 31.11  |
| 15.....        | 27.50  | 29.17  | 30.00  | 32.50  | 33.33  |
| 16.....        | 29.33  | 31.11  | 32.00  | 34.67  | 35.56  |
| 17.....        | 31.17  | 33.06  | 34.00  | 36.83  | 37.78  |
| 18.....        | 33.00  | 35.00  | 36.00  | 39.00  | 40.00  |
| 19.....        | 34.83  | 36.94  | 38.00  | 41.17  | 42.22  |
| 20.....        | 36.67  | 38.89  | 40.00  | 43.33  | 44.44  |
| 21.....        | 38.50  | 40.83  | 42.00  | 45.50  | 46.67  |
| 22.....        | 40.33  | 42.78  | 44.00  | 47.67  | 48.89  |
| 23.....        | 42.17  | 44.72  | 46.00  | 49.83  | 51.11  |
| 24.....        | 44.00  | 46.67  | 48.00  | 52.00  | 53.33  |
| 25.....        | 45.83  | 48.61  | 50.00  | 54.17  | 55.56  |
| 26.....        | 47.67  | 50.56  | 52.00  | 56.33  | 57.78  |
| 27.....        | 49.50  | 52.50  | 54.00  | 58.50  | 60.00  |
| 28.....        | 51.33  | 54.44  | 56.00  | 60.67  | 62.22  |
| 29.....        | 53.17  | 56.39  | 58.00  | 62.83  | 64.44  |
| 30.....        | 55.00  | 58.33  | 60.00  | 65.00  | 66.67  |
| Months.        |        |        |        |        |        |
| January.....   | 55.00  | 58.33  | 60.00  | 65.00  | 66.66  |
| February.....  | 55.00  | 58.33  | 60.00  | 65.00  | 66.67  |
| March.....     | 55.00  | 58.34  | 60.00  | 65.00  | 66.67  |
| April.....     | 55.00  | 58.33  | 60.00  | 65.00  | 66.66  |
| May.....       | 55.00  | 58.33  | 60.00  | 65.00  | 66.67  |
| June.....      | 55.00  | 58.34  | 60.00  | 65.00  | 66.67  |
| July.....      | 55.00  | 58.33  | 60.00  | 65.00  | 66.66  |
| August.....    | 55.00  | 58.33  | 60.00  | 65.00  | 66.67  |
| September..... | 55.00  | 58.34  | 60.00  | 65.00  | 66.67  |
| October.....   | 55.00  | 58.33  | 60.00  | 65.00  | 66.66  |
| November.....  | 55.00  | 58.33  | 60.00  | 65.00  | 66.67  |
| December.....  | 55.00  | 58.34  | 60.00  | 65.00  | 66.67  |
| Yearly salary. | 630.00 | 700.00 | 720.00 | 7 0.00 | 800.00 |

| Days.           | \$840  | \$900  | \$960  | \$1,000  | \$1,020  |
|-----------------|--------|--------|--------|----------|----------|
| 1.....          | \$2.33 | \$2.50 | \$2.67 | \$2.78   | \$2.83   |
| 2.....          | 4.67   | 5.00   | 5.33   | 5.56     | 5.67     |
| 3.....          | 7.00   | 7.50   | 8.00   | 8.33     | 8.50     |
| 4.....          | 9.33   | 10.00  | 10.67  | 11.11    | 11.33    |
| 5.....          | 11.67  | 12.50  | 13.33  | 13.89    | 14.17    |
| 6.....          | 14.00  | 15.00  | 16.00  | 16.67    | 17.00    |
| 7.....          | 16.33  | 17.50  | 18.67  | 19.44    | 19.83    |
| 8.....          | 18.67  | 20.00  | 21.33  | 22.22    | 22.67    |
| 9.....          | 21.00  | 22.50  | 24.00  | 25.00    | 25.50    |
| 10.....         | 23.33  | 25.00  | 26.67  | 27.78    | 28.33    |
| 11.....         | 25.67  | 27.50  | 29.33  | 30.56    | 31.17    |
| 12.....         | 28.00  | 30.00  | 32.00  | 33.33    | 34.00    |
| 13.....         | 30.33  | 32.50  | 34.67  | 36.11    | 36.83    |
| 14.....         | 32.67  | 35.00  | 37.33  | 38.89    | 39.67    |
| 15.....         | 35.00  | 37.50  | 40.00  | 41.67    | 42.50    |
| 16.....         | 37.33  | 40.00  | 42.67  | 44.44    | 45.33    |
| 17.....         | 39.67  | 42.50  | 45.33  | 47.22    | 48.17    |
| 18.....         | 42.00  | 45.00  | 48.00  | 50.00    | 51.00    |
| 19.....         | 44.33  | 47.50  | 50.67  | 52.78    | 53.83    |
| 20.....         | 46.67  | 50.00  | 53.33  | 55.56    | 56.67    |
| 21.....         | 49.00  | 52.50  | 56.00  | 58.33    | 59.50    |
| 22.....         | 51.33  | 55.00  | 58.67  | 61.11    | 62.33    |
| 23.....         | 53.67  | 57.50  | 61.33  | 63.89    | 65.17    |
| 24.....         | 56.00  | 60.00  | 64.00  | 66.67    | 68.00    |
| 25.....         | 58.33  | 62.50  | 66.67  | 69.44    | 70.83    |
| 26.....         | 60.67  | 65.00  | 69.33  | 72.22    | 73.67    |
| 27.....         | 63.00  | 67.50  | 72.00  | 75.00    | 76.50    |
| 28.....         | 65.33  | 70.00  | 74.67  | 77.78    | 79.33    |
| 29.....         | 67.67  | 72.50  | 77.33  | 80.56    | 82.17    |
| 30.....         | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| Months.         |        |        |        |          |          |
| January .....   | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| February .....  | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| March .....     | 70.00  | 75.00  | 80.00  | 83.34    | 85.00    |
| April .....     | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| May .....       | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| June .....      | 70.00  | 75.00  | 80.00  | 83.34    | 85.00    |
| July .....      | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| August .....    | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| September ..... | 70.00  | 75.00  | 80.00  | 83.34    | 85.00    |
| October .....   | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| November .....  | 70.00  | 75.00  | 80.00  | 83.33    | 85.00    |
| December .....  | 70.00  | 75.00  | 80.00  | 83.34    | 85.00    |
| Yearly salary.  | 840.00 | 900.00 | 960.00 | 1,000.00 | 1,020.00 |

| Days.               | \$1,080  | \$1,100  | \$1,140  | \$1,200  | \$1,250  |
|---------------------|----------|----------|----------|----------|----------|
| 1.....              | \$3.00   | \$3.06   | \$3.17   | \$3.33   | \$3.47   |
| 2.....              | 6.00     | 6.11     | 6.33     | 6.67     | 6.94     |
| 3.....              | 9.00     | 9.17     | 9.50     | 10.00    | 10.42    |
| 4.....              | 12.00    | 12.22    | 12.67    | 13.33    | 13.89    |
| 5.....              | 15.00    | 15.28    | 15.83    | 16.67    | 17.36    |
| 6.....              | 18.00    | 18.33    | 19.00    | 20.00    | 20.83    |
| 7.....              | 21.00    | 21.39    | 22.17    | 23.33    | 24.31    |
| 8.....              | 24.00    | 24.44    | 25.33    | 26.67    | 27.78    |
| 9.....              | 27.00    | 27.50    | 28.50    | 30.00    | 31.25    |
| 10.....             | 30.00    | 30.56    | 31.67    | 33.33    | 34.72    |
| 11.....             | 33.00    | 33.61    | 34.83    | 36.67    | 38.19    |
| 12.....             | 36.00    | 36.67    | 38.00    | 40.00    | 41.67    |
| 13.....             | 39.00    | 39.72    | 41.17    | 43.33    | 45.14    |
| 14.....             | 42.00    | 42.78    | 44.33    | 46.67    | 48.61    |
| 15.....             | 45.00    | 45.83    | 47.50    | 50.00    | 52.08    |
| 16.....             | 48.00    | 48.89    | 50.67    | 53.33    | 55.56    |
| 17.....             | 51.00    | 51.94    | 53.83    | 56.67    | 59.03    |
| 18.....             | 54.00    | 55.00    | 57.00    | 60.00    | 62.50    |
| 19.....             | 57.00    | 58.06    | 60.17    | 63.33    | 65.97    |
| 20.....             | 60.00    | 61.11    | 63.33    | 66.67    | 69.44    |
| 21.....             | 63.00    | 64.17    | 66.50    | 70.00    | 72.92    |
| 22.....             | 66.00    | 67.22    | 69.67    | 73.33    | 76.39    |
| 23.....             | 69.00    | 70.28    | 72.83    | 76.67    | 79.86    |
| 24.....             | 72.00    | 73.33    | 76.00    | 80.00    | 83.33    |
| 25.....             | 75.00    | 76.39    | 79.17    | 83.33    | 86.81    |
| 26.....             | 78.00    | 79.44    | 82.33    | 86.67    | 90.28    |
| 27.....             | 81.00    | 82.50    | 85.50    | 90.00    | 93.75    |
| 28.....             | 84.00    | 85.56    | 88.67    | 93.33    | 97.22    |
| 29.....             | 87.00    | 88.61    | 91.83    | 96.67    | 100.69   |
| 30.....             | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| Months.             |          |          |          |          |          |
| January .....       | 90.00    | 91.66    | 95.00    | 100.00   | 104.16   |
| February .....      | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| March .....         | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| April .....         | 90.00    | 91.66    | 95.00    | 100.00   | 104.16   |
| May .....           | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| June .....          | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| July .....          | 90.00    | 91.66    | 95.00    | 100.00   | 104.16   |
| August .....        | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| September .....     | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| October .....       | 90.00    | 91.66    | 95.00    | 100.00   | 104.16   |
| November .....      | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| December .....      | 90.00    | 91.67    | 95.00    | 100.00   | 104.17   |
| Yearly salary ..... | 1,080.00 | 1,100.00 | 1,140.00 | 1,200.00 | 1,250.00 |

| Days.          | \$1,260  | \$1,300  | \$1,320  | \$1,380  | \$1,400  |
|----------------|----------|----------|----------|----------|----------|
| 1.....         | \$3.50   | \$3.61   | \$3.67   | \$3.83   | \$3.89   |
| 2.....         | 7.00     | 7.22     | 7.33     | 7.67     | 7.78     |
| 3.....         | 10.50    | 10.83    | 11.00    | 11.50    | 11.67    |
| 4.....         | 14.00    | 14.44    | 14.67    | 15.33    | 15.56    |
| 5.....         | 17.50    | 18.06    | 18.33    | 19.17    | 19.44    |
| 6.....         | 21.00    | 21.67    | 22.00    | 23.00    | 23.33    |
| 7.....         | 24.50    | 25.28    | 25.67    | 26.83    | 27.22    |
| 8.....         | 28.00    | 28.89    | 29.33    | 30.67    | 31.11    |
| 9.....         | 31.50    | 32.59    | 33.00    | 34.50    | 35.00    |
| 10.....        | 35.00    | 36.11    | 36.67    | 38.33    | 38.89    |
| 11.....        | 38.50    | 39.72    | 40.33    | 42.17    | 42.78    |
| 12.....        | 42.00    | 43.33    | 44.00    | 46.00    | 46.67    |
| 13.....        | 45.50    | 46.94    | 47.67    | 49.83    | 50.56    |
| 14.....        | 49.00    | 50.56    | 51.33    | 53.67    | 54.44    |
| 15.....        | 52.50    | 54.17    | 55.00    | 57.50    | 58.33    |
| 16.....        | 56.00    | 57.78    | 58.67    | 61.33    | 62.22    |
| 17.....        | 59.50    | 61.39    | 62.33    | 65.17    | 66.11    |
| 18.....        | 63.00    | 65.00    | 66.00    | 69.00    | 70.00    |
| 19.....        | 66.50    | 68.61    | 69.67    | 72.83    | 73.89    |
| 20.....        | 70.00    | 72.22    | 73.33    | 76.67    | 77.78    |
| 21.....        | 73.50    | 75.83    | 77.00    | 80.50    | 81.67    |
| 22.....        | 77.00    | 79.44    | 80.67    | 84.33    | 85.56    |
| 23.....        | 80.50    | 83.06    | 84.33    | 88.17    | 89.44    |
| 24.....        | 84.00    | 86.67    | 88.00    | 92.00    | 93.33    |
| 25.....        | 87.50    | 90.28    | 91.67    | 95.83    | 97.22    |
| 26.....        | 91.00    | 93.89    | 95.33    | 99.67    | 101.11   |
| 27.....        | 94.50    | 97.50    | 99.00    | 103.50   | 105.00   |
| 28.....        | 98.00    | 101.11   | 102.67   | 107.33   | 108.89   |
| 29.....        | 101.50   | 104.72   | 106.33   | 111.17   | 112.78   |
| 30.....        | 105.00   | 108.33   | 110.00   | 115.00   | 116.67   |
| Months.        |          |          |          |          |          |
| January.....   | 105.00   | 108.33   | 110.00   | 115.00   | 116.66   |
| February.....  | 105.00   | 108.33   | 110.00   | 115.00   | 116.67   |
| March.....     | 105.00   | 108.34   | 110.00   | 115.00   | 116.67   |
| April.....     | 105.00   | 108.33   | 110.00   | 115.00   | 116.66   |
| May.....       | 105.00   | 108.33   | 110.00   | 115.00   | 116.67   |
| June.....      | 105.00   | 108.34   | 110.00   | 115.00   | 116.67   |
| July.....      | 105.00   | 108.33   | 110.00   | 115.00   | 116.66   |
| August.....    | 105.00   | 108.33   | 110.00   | 115.00   | 116.67   |
| September..... | 105.00   | 108.34   | 110.00   | 115.00   | 116.67   |
| October.....   | 105.00   | 108.33   | 110.00   | 115.00   | 116.66   |
| November.....  | 105.00   | 108.33   | 110.00   | 115.00   | 116.67   |
| December.....  | 105.00   | 108.34   | 110.00   | 115.00   | 116.67   |
| Yearly salary. | 1,260.00 | 1,300.00 | 1,320.00 | 1,380.00 | 1,400.00 |

| Days.          | \$1,440  | \$1,500  | \$1,560  | \$1,600  | \$1,608  |
|----------------|----------|----------|----------|----------|----------|
| 1.....         | \$4.00   | \$4.17   | \$4.33   | \$4.44   | \$4.47   |
| 2.....         | 8.00     | 8.33     | 8.67     | 8.89     | 8.93     |
| 3.....         | 12.00    | 12.50    | 13.00    | 13.33    | 13.40    |
| 4.....         | 16.00    | 16.67    | 17.33    | 17.78    | 17.87    |
| 5.....         | 20.00    | 20.83    | 21.67    | 22.22    | 22.33    |
| 6.....         | 24.00    | 25.00    | 26.00    | 26.67    | 26.80    |
| 7.....         | 28.00    | 29.17    | 30.33    | 31.11    | 31.27    |
| 8.....         | 32.00    | 33.33    | 34.67    | 35.56    | 35.73    |
| 9.....         | 36.00    | 37.50    | 39.00    | 40.00    | 40.20    |
| 10.....        | 40.00    | 41.67    | 43.33    | 44.44    | 44.67    |
| 11.....        | 44.00    | 45.83    | 47.67    | 48.89    | 49.13    |
| 12.....        | 48.00    | 50.00    | 52.00    | 53.33    | 53.60    |
| 13.....        | 52.00    | 54.17    | 56.33    | 57.78    | 58.07    |
| 14.....        | 56.00    | 58.33    | 60.67    | 62.22    | 62.53    |
| 15.....        | 60.00    | 62.50    | 65.00    | 66.67    | 67.00    |
| 16.....        | 64.00    | 66.67    | 69.33    | 71.11    | 71.47    |
| 17.....        | 68.00    | 70.83    | 73.67    | 75.56    | 75.93    |
| 18.....        | 72.00    | 75.00    | 78.00    | 80.00    | 80.40    |
| 19.....        | 76.00    | 79.17    | 82.33    | 84.44    | 84.87    |
| 20.....        | 80.00    | 83.33    | 86.67    | 88.89    | 89.33    |
| 21.....        | 84.00    | 87.50    | 91.00    | 93.33    | 93.80    |
| 22.....        | 88.00    | 91.67    | 95.33    | 97.78    | 98.27    |
| 23.....        | 92.00    | 95.83    | 99.67    | 102.22   | 102.73   |
| 24.....        | 96.00    | 100.00   | 104.00   | 106.67   | 107.20   |
| 25.....        | 100.00   | 104.17   | 108.33   | 111.11   | 111.67   |
| 26.....        | 104.00   | 108.33   | 112.67   | 115.56   | 116.13   |
| 27.....        | 108.00   | 112.50   | 117.00   | 120.00   | 120.60   |
| 28.....        | 112.00   | 116.67   | 121.33   | 124.44   | 125.07   |
| 29.....        | 116.00   | 120.83   | 125.67   | 128.89   | 129.53   |
| 30.....        | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| Months.        |          |          |          |          |          |
| January.....   | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| February.....  | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| March.....     | 120.00   | 125.00   | 130.00   | 133.34   | 134.00   |
| April.....     | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| May.....       | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| June.....      | 120.00   | 125.00   | 130.00   | 133.34   | 134.00   |
| July.....      | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| August.....    | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| September..... | 120.00   | 125.00   | 130.00   | 133.34   | 134.00   |
| October.....   | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| November.....  | 120.00   | 125.00   | 130.00   | 133.33   | 134.00   |
| December.....  | 120.00   | 125.00   | 130.00   | 133.34   | 134.00   |
| Yearly salary. | 1,440.00 | 1,500.00 | 1,560.00 | 1,600.00 | 1,608.00 |

| Days.          | \$1,620  | \$1,680  | \$1,700  | \$1,720  | \$1,740  |
|----------------|----------|----------|----------|----------|----------|
| 1.....         | \$4.50   | \$4.67   | 4.72     | \$4.78   | \$4.83   |
| 2.....         | 9.00     | 9.33     | 9.44     | 9.56     | 9.67     |
| 3.....         | 13.50    | 14.00    | 14.17    | 14.33    | 14.50    |
| 4.....         | 18.00    | 18.67    | 18.89    | 19.11    | 19.33    |
| 5.....         | 22.50    | 23.33    | 23.61    | 23.89    | 24.17    |
| 6.....         | 27.00    | 28.00    | 28.33    | 28.67    | 29.00    |
| 7.....         | 31.50    | 32.67    | 33.06    | 33.44    | 33.83    |
| 8.....         | 36.00    | 37.33    | 37.78    | 38.22    | 38.67    |
| 9.....         | 40.50    | 42.00    | 42.50    | 43.00    | 43.50    |
| 10.....        | 45.00    | 46.67    | 47.22    | 47.78    | 48.33    |
| 11.....        | 49.50    | 51.33    | 51.94    | 52.56    | 53.17    |
| 12.....        | 54.00    | 56.00    | 56.67    | 57.33    | 58.00    |
| 13.....        | 58.50    | 60.67    | 61.39    | 62.11    | 62.83    |
| 14.....        | 63.00    | 65.33    | 66.11    | 66.89    | 67.67    |
| 15.....        | 67.50    | 70.00    | 70.83    | 71.67    | 72.50    |
| 16.....        | 72.00    | 74.67    | 75.56    | 76.44    | 77.33    |
| 17.....        | 76.50    | 79.33    | 80.28    | 81.22    | 82.17    |
| 18.....        | 81.00    | 84.00    | 85.00    | 86.00    | 87.00    |
| 19.....        | 85.50    | 88.67    | 89.72    | 90.78    | 91.83    |
| 20.....        | 90.00    | 93.33    | 94.44    | 95.56    | 96.67    |
| 21.....        | 94.50    | 98.00    | 99.17    | 100.33   | 101.50   |
| 22.....        | 99.00    | 102.67   | 103.89   | 105.11   | 106.33   |
| 23.....        | 103.50   | 107.33   | 108.61   | 109.89   | 111.17   |
| 24.....        | 108.00   | 112.00   | 113.33   | 114.67   | 116.00   |
| 25.....        | 112.50   | 116.67   | 118.06   | 119.44   | 120.83   |
| 26.....        | 117.00   | 121.33   | 122.78   | 124.22   | 125.67   |
| 27.....        | 121.50   | 126.00   | 127.50   | 129.00   | 130.50   |
| 28.....        | 126.00   | 130.67   | 132.22   | 133.78   | 135.33   |
| 29.....        | 130.50   | 135.33   | 136.94   | 138.56   | 140.17   |
| 30.....        | 135.00   | 140.00   | 141.67   | 143.33   | 145.00   |
| Months.        |          |          |          |          |          |
| January.....   | 135.00   | 140.00   | 141.66   | 143.33   | 145.00   |
| February.....  | 135.00   | 140.00   | 141.67   | 143.33   | 145.00   |
| March.....     | 135.00   | 140.00   | 141.67   | 143.34   | 145.00   |
| April.....     | 135.00   | 140.00   | 141.66   | 143.33   | 145.00   |
| May.....       | 135.00   | 140.00   | 141.67   | 143.33   | 145.00   |
| June.....      | 135.00   | 140.00   | 141.67   | 143.34   | 145.00   |
| July.....      | 135.00   | 140.00   | 141.66   | 143.33   | 145.00   |
| August.....    | 135.00   | 140.00   | 141.67   | 143.33   | 145.00   |
| September..... | 135.00   | 140.00   | 141.67   | 143.34   | 145.00   |
| October.....   | 135.00   | 140.00   | 141.66   | 143.33   | 145.00   |
| November.....  | 135.00   | 140.00   | 141.67   | 143.33   | 145.00   |
| December.....  | 135.00   | 140.00   | 141.67   | 143.34   | 145.00   |
| Yearly salary. | 1,620.00 | 1,680.00 | 1,700.00 | 1,720.00 | 1,740.00 |

| Days.          | \$1,800  | \$1,860  | \$1,900  | \$1,920  | \$1,980  |
|----------------|----------|----------|----------|----------|----------|
| 1.....         | \$5.00   | \$5.17   | \$5.28   | \$5.33   | \$5.50   |
| 2.....         | 10.00    | 10.33    | 10.56    | 10.67    | 11.00    |
| 3.....         | 15.00    | 15.50    | 15.83    | 16.00    | 16.50    |
| 4.....         | 20.00    | 20.67    | 21.11    | 21.33    | 22.00    |
| 5.....         | 25.00    | 25.83    | 26.39    | 26.67    | 27.50    |
| 6.....         | 30.00    | 31.00    | 31.67    | 32.00    | 33.00    |
| 7.....         | 35.00    | 36.17    | 36.94    | 37.33    | 38.50    |
| 8.....         | 40.00    | 41.33    | 42.22    | 42.67    | 44.00    |
| 9.....         | 45.00    | 46.50    | 47.50    | 48.00    | 49.50    |
| 10.....        | 50.00    | 51.67    | 52.78    | 53.33    | 55.00    |
| 11.....        | 55.00    | 56.83    | 58.06    | 58.67    | 60.50    |
| 12.....        | 60.00    | 62.00    | 63.33    | 64.00    | 66.00    |
| 13.....        | 65.00    | 67.17    | 68.61    | 69.33    | 71.50    |
| 14.....        | 70.00    | 72.33    | 73.89    | 74.67    | 77.00    |
| 15.....        | 75.00    | 77.50    | 79.17    | 80.00    | 82.50    |
| 16.....        | 80.00    | 82.67    | 84.44    | 85.33    | 88.00    |
| 17.....        | 85.00    | 87.83    | 89.72    | 90.67    | 93.50    |
| 18.....        | 90.00    | 93.00    | 95.00    | 96.00    | 99.00    |
| 19.....        | 95.00    | 98.17    | 100.28   | 101.33   | 104.50   |
| 20.....        | 100.00   | 103.33   | 105.56   | 106.67   | 110.00   |
| 21.....        | 105.00   | 108.50   | 110.83   | 112.00   | 115.50   |
| 22.....        | 110.00   | 113.67   | 116.11   | 117.33   | 121.00   |
| 23.....        | 115.00   | 118.83   | 121.39   | 122.67   | 126.50   |
| 24.....        | 120.00   | 124.00   | 126.67   | 128.00   | 132.00   |
| 25.....        | 125.00   | 129.17   | 131.94   | 133.33   | 137.50   |
| 26.....        | 130.00   | 134.33   | 137.22   | 138.67   | 143.00   |
| 27.....        | 135.00   | 139.50   | 142.50   | 144.00   | 148.50   |
| 28.....        | 140.00   | 144.67   | 147.78   | 149.33   | 154.00   |
| 29.....        | 145.00   | 149.83   | 153.06   | 154.67   | 159.50   |
| 30.....        | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| Months.        |          |          |          |          |          |
| January.....   | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| February.....  | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| March.....     | 150.00   | 155.00   | 158.34   | 160.00   | 165.00   |
| April.....     | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| May.....       | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| June.....      | 150.00   | 155.00   | 158.34   | 160.00   | 165.00   |
| July.....      | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| August.....    | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| September..... | 150.00   | 155.00   | 158.34   | 160.00   | 165.00   |
| October.....   | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| November.....  | 150.00   | 155.00   | 158.33   | 160.00   | 165.00   |
| December.....  | 150.00   | 155.00   | 158.34   | 160.00   | 165.00   |
| Yearly salary. | 1,800.00 | 1,860.00 | 1,900.00 | 1,920.00 | 1,980.00 |

| Days.          | \$2,000  | \$2,016  | \$2,040  | \$2,070  | \$2,080  |
|----------------|----------|----------|----------|----------|----------|
| 1              | \$5.56   | \$5.60   | \$5.67   | \$5.75   | \$5.78   |
| 2              | 11.11    | 11.20    | 11.33    | 11.50    | 11.56    |
| 3              | 16.67    | 16.80    | 17.00    | 17.25    | 17.33    |
| 4              | 22.22    | 22.40    | 22.67    | 23.00    | 23.11    |
| 5              | 27.78    | 28.00    | 28.33    | 28.75    | 28.89    |
| 6              | 33.33    | 33.60    | 34.00    | 34.50    | 34.67    |
| 7              | 38.89    | 39.20    | 39.67    | 40.25    | 40.44    |
| 8              | 44.44    | 44.80    | 45.33    | 46.00    | 46.22    |
| 9              | 50.00    | 50.40    | 51.00    | 51.75    | 52.00    |
| 10             | 55.56    | 56.00    | 56.67    | 57.50    | 57.78    |
| 11             | 61.11    | 61.60    | 62.33    | 63.25    | 63.55    |
| 12             | 66.67    | 67.20    | 68.00    | 69.00    | 69.33    |
| 13             | 72.22    | 72.80    | 73.67    | 74.75    | 75.11    |
| 14             | 77.78    | 78.40    | 79.33    | 80.50    | 80.89    |
| 15             | 83.33    | 84.00    | 85.00    | 86.25    | 86.67    |
| 16             | 88.89    | 89.60    | 90.67    | 92.00    | 92.44    |
| 17             | 94.44    | 95.20    | 96.33    | 97.75    | 98.22    |
| 18             | 100.00   | 100.80   | 102.00   | 103.50   | 104.00   |
| 19             | 105.56   | 106.40   | 107.67   | 109.25   | 109.78   |
| 20             | 111.11   | 112.00   | 113.33   | 115.00   | 115.55   |
| 21             | 116.67   | 117.60   | 119.00   | 120.75   | 121.33   |
| 22             | 122.22   | 123.20   | 124.67   | 126.50   | 127.11   |
| 23             | 127.78   | 128.80   | 130.33   | 132.25   | 132.89   |
| 24             | 133.33   | 134.40   | 136.00   | 138.00   | 138.66   |
| 25             | 138.89   | 140.00   | 141.67   | 143.75   | 144.44   |
| 26             | 144.44   | 145.60   | 147.33   | 149.50   | 150.22   |
| 27             | 150.00   | 151.20   | 153.00   | 155.25   | 156.00   |
| 28             | 155.56   | 156.80   | 158.67   | 161.00   | 161.78   |
| 29             | 161.11   | 162.40   | 164.33   | 166.75   | 167.55   |
| 30             | 166.67   | 168.00   | 170.00   | 172.50   | 173.33   |
| <hr/>          |          |          |          |          |          |
| Months.        |          |          |          |          |          |
| January        | 166.66   | 168.00   | 170.00   | 172.50   | 173.33   |
| February       | 166.67   | 168.00   | 170.00   | 172.50   | 173.33   |
| March          | 166.67   | 168.00   | 170.00   | 172.50   | 173.34   |
| April          | 166.66   | 168.00   | 170.00   | 172.50   | 173.33   |
| May            | 166.67   | 168.00   | 170.00   | 172.50   | 173.33   |
| June           | 166.67   | 168.00   | 170.00   | 172.50   | 173.34   |
| July           | 166.66   | 168.00   | 170.00   | 172.50   | 173.33   |
| August         | 166.67   | 168.00   | 170.00   | 172.50   | 173.33   |
| September      | 166.67   | 168.00   | 170.00   | 172.50   | 173.34   |
| October        | 166.66   | 168.00   | 170.00   | 172.50   | 173.33   |
| November       | 166.67   | 168.00   | 170.00   | 172.50   | 173.33   |
| December       | 166.67   | 168.00   | 170.00   | 172.50   | 173.34   |
| Yearly salary. | 2,000.00 | 2,016.00 | 2,040.00 | 2,070.00 | 2,080.00 |

| Days.                 | \$2,100         | \$2,120         | \$2,160         | \$2,200         | \$2,220         |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1.....                | \$5.83          | \$5.89          | \$6.00          | \$6.11          | \$6.17          |
| 2.....                | 11.67           | 11.78           | 12.00           | 12.22           | 12.33           |
| 3.....                | 17.50           | 17.67           | 18.00           | 18.33           | 18.50           |
| 4.....                | 23.33           | 23.56           | 24.00           | 24.44           | 24.67           |
| 5.....                | 29.17           | 29.44           | 30.00           | 30.56           | 30.83           |
| 6.....                | 35.00           | 35.33           | 36.00           | 36.67           | 37.00           |
| 7.....                | 40.83           | 41.22           | 42.00           | 42.78           | 43.17           |
| 8.....                | 46.67           | 47.11           | 48.00           | 48.89           | 49.33           |
| 9.....                | 52.50           | 53.00           | 54.00           | 55.00           | 55.50           |
| 10.....               | 58.33           | 58.89           | 60.00           | 61.11           | 61.67           |
| 11.....               | 64.17           | 64.78           | 66.00           | 67.22           | 67.83           |
| 12.....               | 70.00           | 70.67           | 72.00           | 73.33           | 74.00           |
| 13.....               | 75.83           | 76.55           | 78.00           | 79.44           | 80.17           |
| 14.....               | 81.67           | 82.44           | 84.00           | 85.56           | 86.33           |
| 15.....               | 87.50           | 88.33           | 90.00           | 91.67           | 92.50           |
| 16.....               | 93.33           | 94.22           | 96.00           | 97.78           | 98.67           |
| 17.....               | 99.17           | 100.11          | 102.00          | 103.89          | 104.83          |
| 18.....               | 105.00          | 106.00          | 108.00          | 110.00          | 111.00          |
| 19.....               | 110.83          | 111.89          | 114.00          | 116.11          | 117.17          |
| 20.....               | 116.67          | 117.78          | 120.00          | 122.22          | 123.33          |
| 21.....               | 122.50          | 123.66          | 126.00          | 128.33          | 129.50          |
| 22.....               | 128.33          | 129.55          | 132.00          | 134.44          | 135.67          |
| 23.....               | 134.17          | 135.44          | 138.00          | 140.56          | 141.83          |
| 24.....               | 140.00          | 141.33          | 144.00          | 146.67          | 148.00          |
| 25.....               | 145.83          | 147.22          | 150.00          | 152.78          | 154.17          |
| 26.....               | 151.67          | 153.11          | 156.00          | 158.89          | 160.33          |
| 27.....               | 157.50          | 159.00          | 162.00          | 165.00          | 166.50          |
| 28.....               | 163.33          | 164.89          | 168.00          | 171.11          | 172.67          |
| 29.....               | 169.17          | 170.78          | 174.00          | 177.22          | 178.83          |
| 30.....               | 175.00          | 176.66          | 180.00          | 183.33          | 185.00          |
| <b>Months.</b>        |                 |                 |                 |                 |                 |
| January.....          | 175.00          | 176.66          | 180.00          | 183.33          | 185.00          |
| February.....         | 175.00          | 176.67          | 180.00          | 183.33          | 185.00          |
| March.....            | 175.00          | 176.67          | 180.00          | 183.34          | 185.00          |
| April.....            | 175.00          | 176.66          | 180.00          | 183.33          | 185.00          |
| May.....              | 175.00          | 176.67          | 180.00          | 183.33          | 185.00          |
| June.....             | 175.00          | 176.67          | 180.00          | 183.34          | 185.00          |
| July.....             | 175.00          | 176.66          | 180.00          | 183.33          | 185.00          |
| August.....           | 175.00          | 176.67          | 180.00          | 183.33          | 185.00          |
| September.....        | 175.00          | 176.67          | 180.00          | 183.34          | 185.00          |
| October.....          | 175.00          | 176.66          | 180.00          | 183.33          | 185.00          |
| November.....         | 175.00          | 176.67          | 180.00          | 183.33          | 185.00          |
| December.....         | 175.00          | 176.67          | 180.00          | 183.34          | 185.00          |
| <b>Yearly salary.</b> | <b>2,100.00</b> | <b>2,120.00</b> | <b>2,160.00</b> | <b>2,200.00</b> | <b>2,220.00</b> |

| Days.              | \$2,250  | \$2,256  | \$2,270  | \$2,280  | \$2,300  |
|--------------------|----------|----------|----------|----------|----------|
| 1.....             | \$6.25   | \$6.27   | \$6.31   | \$6.33   | \$6.39   |
| 2.....             | 12.50    | 12.53    | 12.61    | 12.67    | 12.78    |
| 3.....             | 18.75    | 18.80    | 18.92    | 19.00    | 19.17    |
| 4.....             | 25.00    | 25.07    | 25.22    | 25.33    | 25.56    |
| 5.....             | 31.25    | 31.33    | 31.53    | 31.67    | 31.94    |
| 6.....             | 37.50    | 37.60    | 37.83    | 38.00    | 38.33    |
| 7.....             | 43.75    | 43.87    | 44.14    | 44.33    | 44.72    |
| 8.....             | 50.00    | 50.13    | 50.44    | 50.67    | 51.11    |
| 9.....             | 56.25    | 56.40    | 56.75    | 57.00    | 57.50    |
| 10.....            | 62.50    | 62.67    | 63.06    | 63.33    | 63.89    |
| 11.....            | 68.75    | 68.93    | 69.36    | 69.67    | 70.28    |
| 12.....            | 75.00    | 75.20    | 75.67    | 76.00    | 76.67    |
| 13.....            | 81.25    | 81.47    | 81.97    | 82.33    | 83.06    |
| 14.....            | 87.50    | 87.73    | 88.28    | 88.67    | 89.44    |
| 15.....            | 93.75    | 94.00    | 94.58    | 95.00    | 95.83    |
| 16.....            | 100.00   | 100.27   | 100.89   | 101.33   | 102.22   |
| 17.....            | 106.25   | 106.53   | 107.19   | 107.67   | 108.61   |
| 18.....            | 112.50   | 112.80   | 113.50   | 114.00   | 115.00   |
| 19.....            | 118.75   | 119.07   | 119.80   | 120.33   | 121.39   |
| 20.....            | 125.00   | 125.33   | 126.11   | 126.67   | 127.78   |
| 21.....            | 131.25   | 131.60   | 132.42   | 133.00   | 134.17   |
| 22.....            | 137.50   | 137.87   | 138.72   | 139.33   | 140.56   |
| 23.....            | 143.75   | 144.13   | 145.03   | 145.67   | 146.94   |
| 24.....            | 150.00   | 150.40   | 151.33   | 152.00   | 153.33   |
| 25.....            | 156.25   | 156.67   | 157.64   | 158.33   | 159.72   |
| 26.....            | 162.50   | 162.93   | 163.94   | 164.67   | 166.11   |
| 27.....            | 168.75   | 169.20   | 170.25   | 171.00   | 172.50   |
| 28.....            | 175.00   | 175.46   | 176.55   | 177.33   | 178.89   |
| 29.....            | 181.25   | 181.73   | 182.86   | 183.67   | 185.28   |
| 30.....            | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| Months.            |          |          |          |          |          |
| January.....       | 187.50   | 188.00   | 189.16   | 190.00   | 191.66   |
| February.....      | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| March.....         | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| April.....         | 187.50   | 188.00   | 189.16   | 190.00   | 191.66   |
| May.....           | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| June.....          | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| July.....          | 187.50   | 188.00   | 189.16   | 190.00   | 191.66   |
| August.....        | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| September.....     | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| October.....       | 187.50   | 188.00   | 189.16   | 190.00   | 191.66   |
| November.....      | 187.50   | 188.00   | 189.17   | 190.09   | 191.67   |
| December.....      | 187.50   | 188.00   | 189.17   | 190.00   | 191.67   |
| Yearly salary..... | 2,250.00 | 2,256.00 | 2,270.00 | 2,280.00 | 2,300.00 |

| Days.          | \$2,320  | \$2,340  | \$2,400  | \$2,430  | \$2,460  |
|----------------|----------|----------|----------|----------|----------|
| 1.....         | \$6.44   | \$6.50   | \$6.67   | \$6.75   | \$6.83   |
| 2.....         | 12.89    | 13.00    | 13.33    | 13.50    | 13.67    |
| 3.....         | 19.33    | 19.50    | 20.00    | 20.25    | 20.50    |
| 4.....         | 25.78    | 26.00    | 26.67    | 27.00    | 27.33    |
| 5.....         | 32.22    | 32.50    | 33.33    | 33.75    | 34.17    |
| 6.....         | 38.67    | 39.00    | 40.00    | 40.50    | 41.00    |
| 7.....         | 45.11    | 45.50    | 46.67    | 47.25    | 47.83    |
| 8.....         | 51.56    | 52.00    | 53.33    | 54.00    | 54.67    |
| 9.....         | 58.00    | 58.50    | 60.00    | 60.75    | 61.50    |
| 10.....        | 64.44    | 65.00    | 66.67    | 67.50    | 68.33    |
| 11.....        | 70.89    | 71.50    | 73.33    | 74.25    | 75.17    |
| 12.....        | 77.33    | 78.00    | 80.00    | 81.00    | 82.00    |
| 13.....        | 83.78    | 84.50    | 86.67    | 87.75    | 88.83    |
| 14.....        | 90.22    | 91.00    | 93.33    | 94.50    | 95.67    |
| 15.....        | 96.67    | 97.50    | 100.00   | 101.25   | 102.50   |
| 16.....        | 103.11   | 104.00   | 106.67   | 108.00   | 109.33   |
| 17.....        | 109.55   | 110.50   | 113.33   | 114.75   | 116.17   |
| 18.....        | 116.00   | 117.00   | 120.00   | 121.50   | 123.00   |
| 19.....        | 122.44   | 123.50   | 126.67   | 128.25   | 129.83   |
| 20.....        | 128.89   | 130.00   | 133.33   | 135.00   | 136.67   |
| 21.....        | 135.33   | 136.50   | 140.00   | 141.75   | 143.50   |
| 22.....        | 141.78   | 143.00   | 146.67   | 148.50   | 150.33   |
| 23.....        | 148.22   | 149.50   | 153.33   | 155.25   | 157.17   |
| 24.....        | 154.67   | 156.00   | 160.00   | 162.00   | 164.00   |
| 25.....        | 161.11   | 162.50   | 166.67   | 168.75   | 170.83   |
| 26.....        | 167.55   | 169.00   | 173.33   | 175.50   | 177.67   |
| 27.....        | 174.00   | 175.50   | 180.00   | 182.25   | 184.50   |
| 28.....        | 180.44   | 182.00   | 186.67   | 189.00   | 191.33   |
| 29.....        | 186.89   | 188.50   | 193.33   | 195.75   | 198.17   |
| 30.....        | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| <b>Months.</b> |          |          |          |          |          |
| January.....   | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| February.....  | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| March.....     | 193.34   | 195.00   | 200.00   | 202.50   | 205.00   |
| April.....     | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| May.....       | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| June.....      | 193.34   | 195.00   | 200.00   | 202.50   | 205.00   |
| July.....      | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| August.....    | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| September..... | 193.34   | 195.00   | 200.00   | 202.50   | 205.00   |
| October.....   | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| November....   | 193.33   | 195.00   | 200.00   | 202.50   | 205.00   |
| December....   | 193.34   | 195.00   | 200.00   | 202.50   | 205.00   |
| Yearly salary. | 2,320.00 | 2,340.00 | 2,400.00 | 2,430.00 | 2,460.00 |

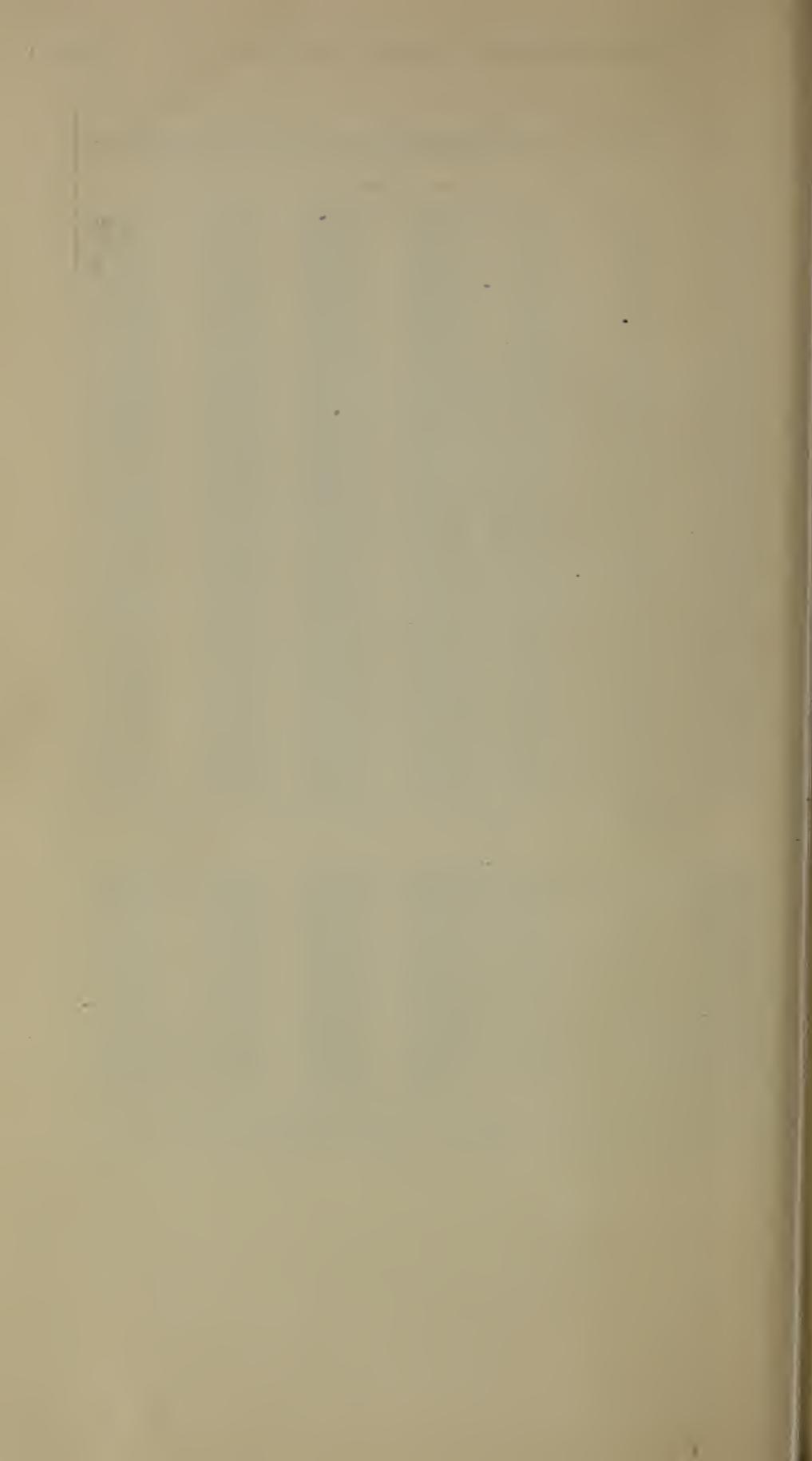
| Days.           | \$2,500  | \$2,520  | \$2,580  | \$2,640  | \$2,670  |
|-----------------|----------|----------|----------|----------|----------|
| 1.....          | \$6.94   | \$7.00   | \$7.17   | \$7.33   | \$7.42   |
| 2.....          | 13.89    | 14.00    | 14.33    | 14.67    | 14.83    |
| 3.....          | 20.83    | 21.00    | 21.50    | 22.00    | 22.25    |
| 4.....          | 27.78    | 28.00    | 28.67    | 29.33    | 29.67    |
| 5.....          | 34.72    | 35.00    | 35.83    | 36.67    | 37.08    |
| 6.....          | 41.67    | 42.00    | 43.00    | 44.00    | 44.50    |
| 7.....          | 48.61    | 49.00    | 50.17    | 51.33    | 51.92    |
| 8.....          | 55.56    | 56.00    | 57.33    | 58.67    | 59.33    |
| 9.....          | 62.50    | 63.00    | 64.50    | 66.00    | 66.75    |
| 10.....         | 69.44    | 70.00    | 71.67    | 73.33    | 74.17    |
| 11.....         | 76.39    | 77.00    | 78.83    | 80.67    | 81.58    |
| 12.....         | 83.33    | 84.00    | 86.00    | 88.00    | 89.00    |
| 13.....         | 90.28    | 91.00    | 93.17    | 95.33    | 96.42    |
| 14.....         | 97.22    | 98.00    | 100.33   | 102.67   | 103.83   |
| 15.....         | 104.17   | 105.00   | 107.50   | 110.00   | 111.25   |
| 16.....         | 111.11   | 112.00   | 114.67   | 117.33   | 118.67   |
| 17.....         | 118.06   | 119.00   | 121.83   | 124.67   | 126.08   |
| 18.....         | 125.00   | 126.00   | 129.00   | 132.00   | 133.50   |
| 19.....         | 131.94   | 133.00   | 136.17   | 139.33   | 140.92   |
| 20.....         | 138.89   | 140.00   | 143.33   | 146.67   | 148.33   |
| 21.....         | 145.83   | 147.00   | 150.50   | 154.00   | 155.75   |
| 22.....         | 152.78   | 154.00   | 157.67   | 161.33   | 163.17   |
| 23.....         | 159.72   | 161.00   | 164.83   | 168.67   | 170.58   |
| 24.....         | 166.67   | 168.00   | 172.00   | 176.00   | 178.00   |
| 25.....         | 173.61   | 175.00   | 179.17   | 183.33   | 185.42   |
| 26.....         | 180.56   | 182.00   | 186.33   | 190.67   | 192.83   |
| 27.....         | 187.50   | 189.00   | 193.50   | 198.00   | 200.25   |
| 28.....         | 194.44   | 196.00   | 200.66   | 205.33   | 207.67   |
| 29.....         | 201.39   | 203.00   | 207.83   | 212.67   | 215.08   |
| 30.....         | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| Months.         |          |          |          |          |          |
| January .....   | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| February .....  | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| March .....     | 208.34   | 210.00   | 215.00   | 220.00   | 222.50   |
| April .....     | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| May .....       | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| June .....      | 208.34   | 210.00   | 215.00   | 220.00   | 222.50   |
| July .....      | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| August .....    | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| September ..... | 208.34   | 210.00   | 215.00   | 220.00   | 222.50   |
| October .....   | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| November .....  | 208.33   | 210.00   | 215.00   | 220.00   | 222.50   |
| December .....  | 208.34   | 210.00   | 215.00   | 220.00   | 222.50   |
| Yearly salary.  | 2,500.00 | 2,520.00 | 2,580.00 | 2,640.00 | 2,670.00 |

| Days.                 | \$2,700         | \$2,736         | \$2,750         | \$2,760         | \$2,820         |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1.....                | \$7.50          | \$7.60          | \$7.64          | \$7.67          | \$7.83          |
| 2.....                | 15.00           | 15.20           | 15.28           | 15.33           | 15.67           |
| 3.....                | 22.50           | 22.80           | 22.92           | 23.00           | 23.50           |
| 4.....                | 30.00           | 30.40           | 30.56           | 30.67           | 31.33           |
| 5.....                | 37.50           | 38.00           | 38.19           | 38.33           | 39.17           |
| 6.....                | 45.00           | 45.60           | 45.83           | 46.00           | 47.00           |
| 7.....                | 52.50           | 53.20           | 53.47           | 53.67           | 54.83           |
| 8.....                | 60.00           | 60.80           | 61.11           | 61.33           | 62.67           |
| 9.....                | 67.50           | 68.40           | 68.75           | 69.00           | 70.50           |
| 10.....               | 75.00           | 76.00           | 76.39           | 76.67           | 78.33           |
| 11.....               | 82.50           | 83.60           | 84.03           | 84.33           | 86.17           |
| 12.....               | 90.00           | 91.20           | 91.67           | 92.00           | 94.00           |
| 13.....               | 97.50           | 98.80           | 99.31           | 99.67           | 101.83          |
| 14.....               | 105.00          | 106.40          | 106.94          | 107.33          | 109.67          |
| 15.....               | 112.50          | 114.00          | 114.58          | 115.00          | 117.50          |
| 16.....               | 120.00          | 121.60          | 122.22          | 122.67          | 125.33          |
| 17.....               | 127.50          | 129.20          | 129.86          | 130.33          | 133.17          |
| 18.....               | 135.00          | 136.80          | 137.50          | 138.00          | 141.00          |
| 19.....               | 142.50          | 144.40          | 145.14          | 145.67          | 148.83          |
| 20.....               | 150.00          | 152.00          | 152.78          | 153.33          | 156.67          |
| 21.....               | 157.50          | 159.60          | 160.42          | 161.00          | 164.50          |
| 22.....               | 165.00          | 167.20          | 168.06          | 168.67          | 172.33          |
| 23.....               | 172.50          | 174.80          | 175.69          | 176.33          | 180.17          |
| 24.....               | 180.00          | 182.40          | 183.33          | 184.00          | 188.00          |
| 25.....               | 187.50          | 190.00          | 190.97          | 191.67          | 195.83          |
| 26.....               | 195.00          | 197.60          | 198.61          | 199.33          | 203.67          |
| 27.....               | 202.50          | 205.20          | 206.25          | 207.00          | 211.50          |
| 28.....               | 210.00          | 212.80          | 213.89          | 214.67          | 219.33          |
| 29.....               | 217.50          | 220.40          | 221.53          | 222.33          | 227.17          |
| 30.....               | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| <b>Months.</b>        |                 |                 |                 |                 |                 |
| January.....          | 225.00          | 228.00          | 229.16          | 230.00          | 235.00          |
| February.....         | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| March.....            | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| April.....            | 225.00          | 228.00          | 229.16          | 230.00          | 235.00          |
| May.....              | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| June.....             | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| July.....             | 225.00          | 228.00          | 229.16          | 230.00          | 235.00          |
| August.....           | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| September.....        | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| October.....          | 225.00          | 228.00          | 229.16          | 230.00          | 235.00          |
| November.....         | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| December.....         | 225.00          | 228.00          | 229.17          | 230.00          | 235.00          |
| <b>Yearly salary.</b> | <b>2,700.00</b> | <b>2,736.00</b> | <b>2,750.00</b> | <b>2,760.00</b> | <b>2,820.00</b> |

| Days.          | \$2,880  | \$3,000  | \$3,240  | \$3,250  | \$3,420  |
|----------------|----------|----------|----------|----------|----------|
| 1.....         | \$8.00   | \$8.33   | \$9.00   | \$9.03   | \$9.50   |
| 2.....         | 16.00    | 16.67    | 18.00    | 18.06    | 19.00    |
| 3.....         | 24.00    | 25.00    | 27.00    | 27.08    | 28.50    |
| 4.....         | 32.00    | 33.33    | 36.00    | 36.11    | 38.00    |
| 5.....         | 40.00    | 41.67    | 45.00    | 45.14    | 47.50    |
| 6.....         | 48.00    | 50.00    | 54.00    | 54.17    | 57.00    |
| 7.....         | 56.00    | 58.33    | 63.00    | 63.19    | 66.50    |
| 8.....         | 64.00    | 66.67    | 72.00    | 72.22    | 76.00    |
| 9.....         | 72.00    | 75.00    | 81.00    | 81.25    | 85.50    |
| 10.....        | 80.00    | 83.33    | 90.00    | 90.28    | 95.00    |
| 11.....        | 88.00    | 91.67    | 99.00    | 99.31    | 104.50   |
| 12.....        | 96.00    | 100.00   | 108.00   | 108.33   | 114.00   |
| 13.....        | 104.00   | 108.33   | 117.00   | 117.36   | 123.50   |
| 14.....        | 112.00   | 116.67   | 126.00   | 126.39   | 133.00   |
| 15.....        | 120.00   | 125.00   | 135.00   | 135.42   | 142.50   |
| 16.....        | 128.00   | 133.33   | 144.00   | 144.44   | 152.00   |
| 17.....        | 136.00   | 141.67   | 153.00   | 153.47   | 161.50   |
| 18.....        | 144.00   | 150.00   | 162.00   | 162.50   | 171.00   |
| 19.....        | 152.00   | 158.33   | 171.00   | 171.53   | 180.50   |
| 20.....        | 160.00   | 166.67   | 180.00   | 180.56   | 190.00   |
| 21.....        | 168.00   | 175.00   | 189.00   | 189.58   | 199.50   |
| 22.....        | 176.00   | 183.33   | 198.00   | 198.61   | 209.00   |
| 23.....        | 184.00   | 191.67   | 207.00   | 207.64   | 218.50   |
| 24.....        | 192.00   | 200.00   | 216.00   | 216.67   | 228.00   |
| 25.....        | 200.00   | 208.33   | 225.00   | 225.69   | 237.50   |
| 26.....        | 208.00   | 216.67   | 234.00   | 234.72   | 247.00   |
| 27.....        | 216.00   | 225.00   | 243.00   | 243.75   | 256.50   |
| 28.....        | 224.00   | 233.33   | 252.00   | 252.78   | 266.00   |
| 29.....        | 232.00   | 241.67   | 261.00   | 261.81   | 275.50   |
| 30.....        | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| <hr/>          |          |          |          |          |          |
| Months.        |          |          |          |          |          |
| January.....   | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| February.....  | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| March.....     | 240.00   | 250.00   | 270.00   | 270.84   | 285.00   |
| April.....     | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| May.....       | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| June.....      | 240.00   | 250.00   | 270.00   | 270.84   | 285.00   |
| July.....      | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| August.....    | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| September..... | 240.00   | 250.00   | 270.00   | 270.84   | 285.00   |
| October.....   | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| November.....  | 240.00   | 250.00   | 270.00   | 270.83   | 285.00   |
| December.....  | 240.00   | 250.00   | 270.00   | 270.84   | 285.00   |
| Yearly salary. | 2,880.00 | 3,000.00 | 3,240.00 | 3,250.00 | 3,420.00 |

| Days.          | \$3,500  | \$3,504  | \$3,600  | \$3,720  | \$3,750  |
|----------------|----------|----------|----------|----------|----------|
| 1.....         | \$9.72   | \$9.73   | \$10.00  | \$10.33  | \$10.42  |
| 2.....         | 19.44    | 19.47    | 20.00    | 20.67    | 20.83    |
| 3.....         | 29.17    | 29.20    | 30.00    | 31.00    | 31.25    |
| 4.....         | 38.89    | 38.93    | 40.00    | 41.33    | 41.67    |
| 5.....         | 48.61    | 48.67    | 50.00    | 51.67    | 52.08    |
| 6.....         | 58.33    | 58.40    | 60.00    | 62.00    | 62.50    |
| 7.....         | 68.06    | 68.13    | 70.00    | 72.33    | 72.92    |
| 8.....         | 77.78    | 77.87    | 80.00    | 82.67    | 83.33    |
| 9.....         | 87.50    | 87.60    | 90.00    | 93.00    | 93.75    |
| 10.....        | 97.22    | 97.33    | 100.00   | 103.33   | 104.17   |
| 11.....        | 106.94   | 107.07   | 110.00   | 113.67   | 114.58   |
| 12.....        | 116.67   | 116.80   | 120.00   | 124.00   | 125.00   |
| 13.....        | 126.39   | 126.53   | 130.00   | 134.33   | 135.42   |
| 14.....        | 136.11   | 136.27   | 140.00   | 144.67   | 145.83   |
| 15.....        | 145.83   | 146.00   | 150.00   | 155.00   | 156.25   |
| 16.....        | 155.56   | 155.73   | 160.00   | 165.33   | 166.67   |
| 17.....        | 165.28   | 165.47   | 170.00   | 175.67   | 177.08   |
| 18.....        | 175.00   | 175.20   | 180.00   | 186.00   | 187.50   |
| 19.....        | 184.72   | 184.93   | 190.00   | 196.33   | 197.92   |
| 20.....        | 194.44   | 194.67   | 200.00   | 206.67   | 208.33   |
| 21.....        | 204.17   | 204.40   | 210.00   | 217.00   | 218.75   |
| 22.....        | 213.89   | 214.13   | 220.00   | 227.33   | 229.17   |
| 23.....        | 223.61   | 223.87   | 230.00   | 237.67   | 239.58   |
| 24.....        | 233.33   | 233.60   | 240.00   | 248.00   | 250.00   |
| 25.....        | 243.06   | 243.33   | 250.00   | 258.33   | 260.42   |
| 26.....        | 252.78   | 253.07   | 260.00   | 268.67   | 270.83   |
| 27.....        | 262.50   | 262.80   | 270.00   | 279.00   | 281.25   |
| 28.....        | 272.22   | 272.53   | 280.00   | 289.33   | 291.67   |
| 29.....        | 281.94   | 282.27   | 290.00   | 299.67   | 302.08   |
| 30.....        | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| <b>Months.</b> |          |          |          |          |          |
| January.....   | 291.66   | 292.00   | 300.00   | 310.00   | 312.50   |
| February.....  | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| March.....     | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| April.....     | 291.66   | 292.00   | 300.00   | 310.00   | 312.50   |
| May.....       | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| June.....      | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| July.....      | 291.66   | 292.00   | 300.00   | 310.00   | 312.50   |
| August.....    | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| September..... | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| October.....   | 291.66   | 292.00   | 300.00   | 310.00   | 312.50   |
| November.....  | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| December.....  | 291.67   | 292.00   | 300.00   | 310.00   | 312.50   |
| Yearly salary. | 3,500.00 | 3,504.00 | 3,600.00 | 3,720.00 | 3,750.00 |

| Days.          | \$4,000  | \$4,500  | \$5,000  | \$12,000  |
|----------------|----------|----------|----------|-----------|
| 1              | \$11.11  | \$12.50  | \$13.89  | \$33.33   |
| 2              | 22.22    | 25.00    | 27.78    | 66.67     |
| 3              | 33.33    | 37.50    | 41.67    | 100.00    |
| 4              | 44.44    | 50.00    | 55.56    | 133.33    |
| 5              | 55.56    | 62.50    | 69.44    | 166.67    |
| 6              | 66.67    | 75.00    | 83.33    | 200.00    |
| 7              | 77.78    | 87.50    | 97.22    | 233.33    |
| 8              | 88.89    | 100.00   | 111.11   | 266.67    |
| 9              | 100.00   | 112.50   | 125.00   | 300.00    |
| 10             | 111.11   | 125.00   | 138.89   | 333.33    |
| 11             | 122.22   | 137.50   | 152.78   | 366.67    |
| 12             | 133.33   | 150.00   | 166.67   | 400.00    |
| 13             | 144.44   | 162.50   | 180.56   | 433.33    |
| 14             | 155.56   | 175.00   | 194.44   | 466.67    |
| 15             | 166.67   | 187.50   | 208.33   | 500.00    |
| 16             | 177.78   | 200.00   | 222.22   | 533.33    |
| 17             | 188.89   | 212.50   | 236.11   | 566.67    |
| 18             | 200.00   | 225.00   | 250.00   | 600.00    |
| 19             | 211.11   | 237.50   | 263.89   | 633.33    |
| 20             | 222.22   | 250.00   | 277.78   | 666.67    |
| 21             | 233.33   | 262.50   | 291.67   | 700.00    |
| 22             | 244.44   | 275.00   | 305.56   | 733.33    |
| 23             | 255.56   | 287.50   | 319.44   | 766.67    |
| 24             | 266.67   | 300.00   | 333.33   | 800.00    |
| 25             | 277.78   | 312.50   | 347.22   | 833.33    |
| 26             | 288.89   | 325.00   | 361.11   | 866.67    |
| 27             | 300.00   | 337.50   | 375.00   | 900.00    |
| 28             | 311.11   | 350.00   | 388.89   | 933.33    |
| 29             | 322.22   | 362.50   | 402.78   | 966.67    |
| 30             | 333.33   | 375.00   | 416.67   | 1,000.00  |
| <b>Months.</b> |          |          |          |           |
| January        | 333.33   | 375.00   | 416.66   | 1,000.00  |
| February       | 333.33   | 375.00   | 416.67   | 1,000.00  |
| March          | 333.34   | 375.00   | 416.67   | 1,000.00  |
| April          | 333.33   | 375.00   | 416.66   | 1,000.00  |
| May            | 333.33   | 375.00   | 416.67   | 1,000.00  |
| June           | 333.34   | 375.00   | 416.67   | 1,000.00  |
| July           | 333.33   | 375.00   | 416.66   | 1,000.00  |
| August         | 333.33   | 375.00   | 416.67   | 1,000.00  |
| September      | 333.34   | 375.00   | 416.67   | 1,000.00  |
| October        | 333.33   | 375.00   | 416.66   | 1,000.00  |
| November       | 333.33   | 375.00   | 416.67   | 1,000.00  |
| December       | 333.34   | 375.00   | 416.67   | 1,000.00  |
| Yearly salary  | 4,000.00 | 4,500.00 | 5,000.00 | 12,000.00 |



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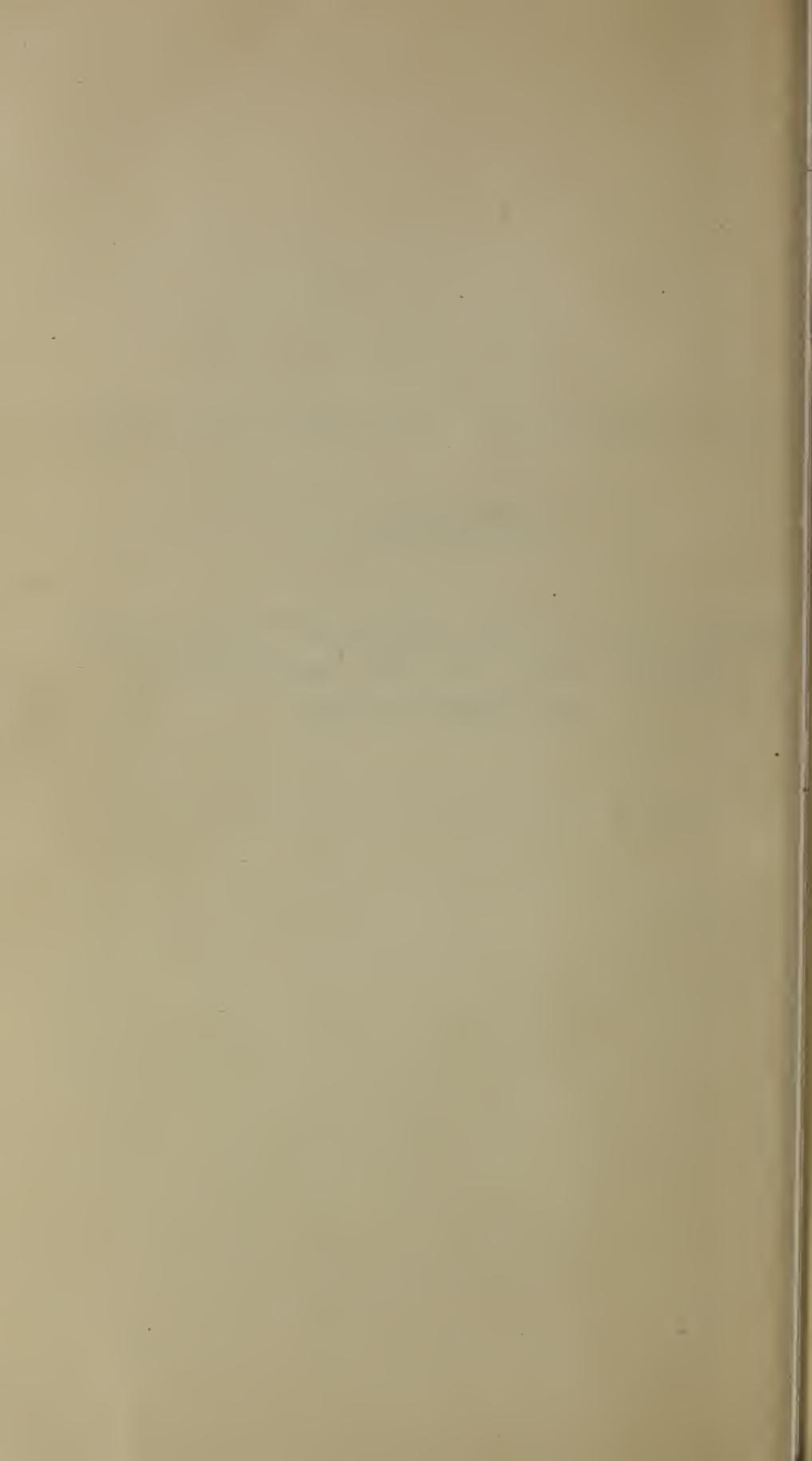
## APPENDIX C.

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PROVISIONS OF LAW AFFECTING THE FISCAL  
TRANSACTIONS OF THE DEPARTMENT  
OF AGRICULTURE.

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## PROVISIONS OF LAW AFFECTING THE FISCAL TRANSACTIONS OF THE DEPARTMENT OF AGRICULTURE.

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### REV. ST. SEC. 3677.

#### Control of appropriations of the department.

SEC. 3677. The Commissioner of Agriculture shall direct and superintend the expenditure of all money appropriated to the department and render accounts thereof.

The designation of Commissioner is changed to Secretary of Agriculture by act February 1, 1889, c. 122.

### ACT JULY 31, 1894, c. 174. (28 Stat. 162.)

#### Comptroller of Treasury to prescribe forms of keeping and rendering accounts.

SEC. 5. The Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures therefrom.

Act July 31, 1894, c. 174, s. 5, 28 Stat. 206.

#### Certified balances conclusive on departments; revision of accounts; accepting payment on auditor's settlement, conclusive; decisions of auditors to be examined by comptroller; comptroller's decisions to govern.

SEC. 8. The balances which may from time to time be certified by the Auditors to the Division of Bookkeeping and Warrants, or to the Postmaster-General, upon the settlements of public accounts, shall be final and conclusive upon the Executive Branch of the Government, except that any person whose accounts may have been settled, the head of the Executive Department, or of the board, commission, or establishment not under the jurisdiction of an Executive Department, to which the account pertains, or the Comptroller of the Treasury, may, within a year, obtain a revision of the said account by the Comptroller of the Treasury, whose decision upon such revision shall be final and conclusive upon the Executive Branch of the Government: *Provided*, That the Secretary of the Treasury may, when in his judgment the interests of the

Government require it, suspend payment and direct the reexamination of any account.

Upon a certificate by the Comptroller of the Treasury of any differences ascertained by him upon revision the Auditor who shall have audited the account shall state an account of such differences, and certify it to the Division of Bookkeeping and Warrants, except that balances found and accounts stated as aforesaid by the Auditor for the Post Office Department for postal revenues and expenditures therefrom shall be certified to the Postmaster General.

Any person accepting payment under a settlement by an Auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted; but nothing in this Act shall prevent an Auditor from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement. When suspended items are finally settled a revision may be had as in the case of the original settlement. Action upon any account or business shall not be delayed awaiting applications for revision: *Provided*, That the Secretary of the Treasury shall make regulations fixing the time which shall expire before a warrant is issued in payment of an account certified as provided in sections seven and eight of this Act.

The Auditors shall, under the direction of the Comptroller of the Treasury, preserve, with their vouchers and certificates, all accounts which have been finally adjusted.

All decisions by Auditors making an original construction or modifying an existing construction of statutes shall be forthwith reported to the Comptroller of the Treasury, and items in any account affected by such decisions shall be suspended and payment thereof withheld until the Comptroller of the Treasury shall approve, disapprove, or modify such decisions and certify his actions to the Auditor. All decisions made by the Comptroller of the Treasury under this Act shall be forthwith transmitted to the Auditor or Auditors whose duties are affected thereby.

Disbursing officers, or the head of any executive department, or other establishment not under any of the executive departments, may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursement.

**Time and manner of rendering accounts; advances of money withheld on delinquency; annual report of delinquencies.**

SEC. 12. All monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within ten days after the end of the month to which they relate, and quarterly and other accounts within twenty days after the period to which they relate, and shall be transmitted to and received by the auditors within twenty days of their actual receipt at the proper office in Washington in the case of monthly, and sixty days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the auditor of a requisition for an advance of money, he shall disapprove the requisition, which he may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the auditor's decision as to the sufficiency of these latter reasons: *Provided*, That the Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirement of mailing or otherwise sending accounts, as aforesaid, within ten or twenty days, or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them: *Provided further*, That should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts, an order of the President, or, in the event of the absence from the seat of Government or sickness of the President, an order of the Secretary of the Treasury, in the particular case, shall be necessary to authorize the advance of money requested: \* \* \*

The Secretary of the Treasury shall, on the first Monday of January in each year, make report to Congress of such officers and administrative departments and offices of the Government as were, respectively, at any time during the last preceding fiscal year delinquent in rendering or transmitting accounts to the proper offices in Washington and the cause therefor, and in each case indicating whether the delinquency was waived, together with such officers \* \* \* as were found upon final settlement of their accounts to have been indebted to the Government, with the amount of such indebtedness in each case, and who, at

the date of making report, had failed to pay the same into the Treasury of the United States.

Act July 31, 1894, c. 174, s. 12, 28 Stat. 209, as amended by act March 2, 1895, c. 177, s. 4, 28 Stat. 807, and act May 28, 1896, c. 252, s. 4, 29 Stat. 179.

**Regulations by heads of departments for administrative examination of accounts.**

SEC. 22. \* \* \* It shall also be the duty of the heads of the several executive departments and of the proper officers of other Government establishments, not within the jurisdiction of any executive department, to make appropriate rules and regulations to secure a proper administrative examination of all accounts sent to them, as required by section twelve of this Act, before their transmission to the auditors, and for the execution of other requirements of this Act in so far as the same relate to the several departments or establishments.

Act July 31, 1894, c. 174, s. 22, 28 Stat. 210.

**ACT AUGUST 23, 1912, c. 350. (37 Stat. 360.)**

**Administrative examination of accounts; vouchers and pay rolls to be prepared and examined by heads of divisions and bureaus of departments instead of disbursing clerks.**

Hereafter the administrative examination of all public accounts, preliminary to their audit by the accounting officers of the Treasury, shall be made as contemplated by the so-called Dockery Act, approved July thirty-first, eighteen hundred and ninety-four, and all vouchers and pay rolls shall be prepared and examined by and through the administrative heads of divisions and bureaus in the executive departments and not by the disbursing clerks of said departments, except those vouchers heretofore prepared outside of Washington may continue to be so prepared and the disbursing officers shall make only such examination of vouchers as may be necessary to ascertain whether they represent legal claims against the United States.

Act August 23, 1912, c. 350, s. 1, 37 Stat. 375.

These are provisions of the legislative, executive, and judicial appropriation act for the fiscal year 1913, cited above.

The provisions of act July 31, 1894, c. 174, mentioned in this paragraph, are set forth above.

## REV. ST. SEC. 3679.

**Expenditures in excess of appropriations forbidden; acceptance of voluntary service for Government or employment of personal service in excess of that authorized, forbidden; appropriations for contingent expenses or other general purposes to be apportioned in monthly or other allotments; violation of section punishable.**

SEC. 3679. No Executive Department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any Department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such Executive Department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine

of not less than one hundred dollars or by imprisonment for not less than one month.

Rev. St. sec. 3679, as amended by act March 3, 1905, c. 1481, s. 4, 33 Stat. 1257, and act February 27, 1906, c. 510, s. 4, 34 Stat. 48.

**ACT AUGUST 23, 1912, c. 350. (37 Stat. 360.)**

**Maximum amounts to be expended from contingent funds appropriated, to be apportioned; purchases which can be made from contingent funds not to be made from any other fund.**

SEC. 6. That in addition to the apportionment required by the so-called antideficiency Act, approved February twenty-seventh, nineteen hundred and six (Statutes at Large, volume thirty-four, page forty-nine), the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefor; and hereafter there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department in Washington, District of Columbia, which could be purchased out of the appropriations made for the regular contingent funds of such department or of its offices or bureaus.

Act August 23, 1912, c. 350, s. 6, 37 Stat. 414.

This section is a part of the legislative, executive, and judicial appropriation act for the fiscal year 1913, cited above.

The apportionment required by act February 27, 1906, c. 510, s. 4, is set forth above.

**Presenting false claims.**

SEC. 35. Whoever shall make or cause to be made, or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, any claim upon or against the Government of the United States, or any department or officer thereof, knowing such claim to be false, fictitious, or fraudulent; or whoever, for the purpose of obtaining or aiding to obtain the payment or approval of such claim, shall make or use, or cause to be made or used, any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any

fraudulent or fictitious statement or entry; or whoever shall enter into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim; \* \* \* shall be fined not more than five thousand dollars, or imprisoned not more than five years, or both. \* \* \*

Act March 4, 1909, c. 321, s. 35, 35 Stat. 1095

This is a section of "An act to codify, revise, and amend the penal laws of the United States," cited above, incorporating therein provisions of Rev. St. sec. 5438 as amended by act May 30, 1908, c. 235, 35 Stat. 555. Said Rev. St. sec. 5438 and act May 30, 1908, are expressly repealed by section 341 of this act.

**ACT MARCH 4, 1911, c. 270.** An act to provide punishment for the falsification of accounts and the making of false reports by persons in the employ of the United States. (36 Stat. 1355.)

**False entries in accounts or records, or false reports of public or trust moneys or securities; punishment.**

That whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for or on behalf of the United States, or of receiving or holding in trust for any person any moneys or securities, shall, with like intent, make a false report of such moneys or securities, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing, shall be fined not more than five thousand dollars, or imprisoned not more than ten years, or both

Act March 4, 1911, c. 270, 36 Stat. 1355.

**REV. ST. SEC. 1766.**

**Payment of compensation to person in arrears to United States, forbidden.**

SEC. 1766. No money shall be paid to any person for his compensation who is in arrears to the United States, until

he has accounted for and paid into the Treasury all sums for which he may be liable. In all cases where the pay or salary of any person is withheld in pursuance of this section, the accounting officers of the Treasury, if required to do so by the party, his agent or attorney, shall report forthwith to the Solicitor of the Treasury the balance due; and the Solicitor shall, within sixty days thereafter, order suit to be commenced against such delinquent and his sureties.

**ACT MARCH 3, 1893, c. 211. (27 Stat. 675.)**

**Hours of labor and leaves of absence of clerks and other employees in departments.**

SEC. 5. Hereafter it shall be the duty of the heads of the several Executive Departments, in the interest of the public service, to require of all clerks and other employees, of whatever grade or class, in their respective Departments, not less than seven hours of labor each day, except Sundays and days declared public holidays by law or Executive order: *Provided*, That the heads of the Departments may, by special order, stating the reason, further extend the hours of any clerk or employee in their Departments, respectively; but in case of an extension it shall be without additional compensation: *Provided, further*, That the head of any Department may grant thirty days' annual leave with pay in any one year to each clerk or employee: *And provided further*, That where some member of the immediate family of a clerk or employee is afflicted with a contagious disease and requires the care and attendance of such employee, or where his or her presence in the Department would jeopardize the health of fellow-clerks, and in exceptional and meritorious cases, where a clerk or employee is personally ill, and where to limit the annual leave to thirty days in any one calendar year would work peculiar hardship, it may be extended, in the discretion of the head of the Department, with pay, not exceeding thirty days in any one case or in any one calendar year.

This section shall not be construed to mean that so long as a clerk or employee is borne upon the rolls of the Department in excess of the time herein provided for or granted that he or she shall be entitled to pay during the period of such excessive absence, but that the pay shall stop upon the expiration of the granted leave.

Hereafter it shall be the duty of the head of each Executive Department to require monthly reports to be made to him as to the condition of the public business in the

several bureaus or offices of his department at Washington; and in each case where such reports disclose that the public business is in arrears, the head of the Department in which such arrears exist shall require, as provided herein, an extension of the hours of service to such clerks or employees as may be necessary to bring up such arrears of public business.

Hereafter it shall be the duty of the head of each Executive Department, or other Government establishment at the seat of government, not under an Executive Department, to make at the expiration of each quarter of the fiscal year a written report to the President as to the condition of the public business in his Executive Department or Government establishment, and whether any branch thereof is in arrears.

Act March 3, 1893, c. 211, s. 5, 27 Stat. 715, as amended by act March 15, 1898, c. 68, s. 7, 30 Stat. 316.

These are provisions of the legislative, executive, and judicial appropriation act for the fiscal year 1894, cited above, as amended by the similar appropriation act for the fiscal year 1899, also cited. Provisions relating to the subject of this section, contained in the similar appropriation act for the fiscal year 1884, act March 3, 1883, c. 128, s. 4, 22 Stat. 563, were substantially incorporated in said act March 3, 1893, c. 211, as originally enacted.

#### **ACT JULY 7, 1898, c. 571. (30 Stat. 652.)**

##### **Annual leave of absence, notwithstanding sick leave.**

Nothing contained in section seven of the Act making appropriations for legislative, executive, and judicial expenses of the Government for the fiscal year eighteen hundred and ninety-nine, approved March fifteenth, eighteen hundred and ninety-eight, shall be construed to prevent the head of any Executive Department from granting thirty days' annual leave with pay in any one year to a clerk or employee, notwithstanding such clerk or employee may have had during such year not exceeding thirty days' leave with pay on account of sickness as provided in said section seven.

Act July 7, 1898, c. 571, s. 1, 30 Stat. 653.

This is a provision of the deficiency appropriation act for the fiscal year 1898, cited above.

Section 7 of act March 15, 1898, c. 68, was an amendment of section 5 of the legislative, executive, and judicial appropriation act for the fiscal year 1894, act March 3, 1893, c. 211, which, as amended, is set forth above.

**ACT MAY 23, 1908, c. 192. (35 Stat. 251.)****Leaves of absence to employees of the Department of Agriculture outside of Washington.**

**LEAVE OF ABSENCE:** The employees of the Department of Agriculture, outside of the city of Washington, may hereafter, in the discretion of the Secretary of Agriculture, be granted leave of absence not to exceed fifteen days in any one year, which leave may in exceptional and meritorious cases where such an employee is ill, be extended, in the discretion of the Secretary of Agriculture, not to exceed fifteen days additional in any one year.

Act May 23, 1908, c. 192, 35 Stat. 267.

This is a provision of the agricultural appropriation act for the fiscal year 1909, cited above. This provision supersedes similar provisions relating to the employees of the Weather Bureau, the Bureau of Animal Industry, the Bureau of Plant Industry, the Forest Service, the Bureau of Chemistry, and the experiment stations in Alaska, Hawaii, and Porto Rico in the agricultural appropriation acts for the fiscal year 1908, and previous fiscal years.

**ACT JUNE 30, 1914.** Extract from an act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and fifteen (Public No. 122, 63d Congress).**Leaves of absence to employees of the Department of Agriculture on permanent duty in Alaska, Hawaii, Porto Rico, and Guam.**

Hereafter employees of the Department of Agriculture assigned to permanent duty in Alaska, Hawaii, Porto Rico, and Guam may, in the discretion of the Secretary of Agriculture, without additional expense to the Government, be granted leave of absence not to exceed thirty days in any one year, which leave may, in exceptional and meritorious cases where an employee is ill, be extended, in the discretion of the Secretary of Agriculture, not to exceed thirty days additional in any one year.

**ACT FEBRUARY 24, 1899, c. 187. (30 Stat. 846.)****Annual leave of absence, exclusive of Sundays and holidays.**

\* \* \* That the thirty days' annual leave of absence with pay in any one year to clerks and employees in the several Executive Departments authorized by existing law shall be exclusive of Sundays and legal holidays.

Act February 24, 1889, c. 187, s. 4, 30 Stat. 890.

This is a proviso annexed to the legislative, executive, and judicial appropriation act for the fiscal year 1900, cited above.

**ACT MARCH 1, 1889, c. 328. (25 Stat. 772.)**

**Leave of absence for Government officers and employees who are members of the National Guard of the District of Columbia.**

SEC. 49. That all officers and employees of the United States and of the District of Columbia who are members of the National Guard shall be entitled to leave of absence from their respective duties, without loss of pay or time, on all days of any parade or encampment ordered or authorized under the provisions of this act.

Act March 1, 1889, c. 328, s. 49, 25 Stat. 779.

This is a section of "An act to provide for the organization of the militia of the District of Columbia," cited above.

This section is construed by a proviso of act July 1, 1902, c. 1352, s. 1, set forth below.

**ACT JULY 1, 1902, c. 1352. (32 Stat. 590.)**

**Leave of absence for Government officers and employees who are members of the National Guard of the District of Columbia; act March 1, 1889, c. 328, s. 49, construed.**

\* \* \* That section forty-nine of "An Act to provide for the organization of the militia of the District of Columbia," approved March first, eighteen hundred and eighty-nine, shall be construed as covering all days of service which the National Guard, or any portion thereof, may be ordered to perform by the commanding general.

Act July 1, 1902, c. 1352, s. 1, 32 Stat. 615.

This is a proviso annexed to an appropriation for pay of the militia of the District of Columbia in the District of Columbia appropriation act for the fiscal year 1903, cited above.

Section 49, act March 1, 1889, c. 328, mentioned and construed by this provision, is set forth above.

**ACT AUGUST 29, 1916, c. 417. (39 Stat. 556.)**

**Pay of Government employees who are members of the Naval Militia while attending drills; efficiency ratings, etc., not affected.**

Whenever a member of the Naval Militia who is employed under a department of the Government of the United States attends drill, cruises, or other ordered duty of the Naval Militia, he shall receive the amount of the salary or wages he would have earned when so employed, in addition to the amount provided for by law as a member of the said Naval Militia: *Provided, however,* That such attendance shall not affect his efficiency rating in said department, nor shall he suffer demotion or loss of position during or at the termination of any naval or military

service when ordered upon special or active duty of any kind.

Act August 29, 1916, c. 417, s. 1, 39 Stat. 594.

This is a section of "An act making appropriations for the naval service for the fiscal year 1917," cited above.

**ACT MAY 12, 1917, (Public No. 11, 65th Congress.)**

**Leave of absence to members of the Officers' Reserve Corps.**

\* \* \* *Provided further*, That all officers and employees of the United States or of the District of Columbia who shall be members of the Officers' Reserve Corps shall be entitled to leave of absence from their respective duties, without loss of pay, time, or efficiency rating, on all days during which they shall be ordered to duty with troops or at field exercises, or for instruction, for periods not to exceed fifteen days in any one calendar year.

Act May 12, 1917 (Public No. 11, 65th Congress, p. 37).

This is an extract from a section of "An act making appropriations for the support of the Army for the fiscal year 1918."

**REV. ST. SEC. 3709.**

**Advertisement for proposals for supplies and services in departments; acceptance or rejection of bids.**

SEC. 3709. All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals. And the advertisement for such proposals shall be made by all the Executive Departments \* \* \* on the same days and shall each designate two o'clock post meridian of such days for the opening of all such proposals in each Department and other Government establishment in the city of Washington; and the Secretary of the Treasury shall designate the day or days in each year for the opening of such proposals and give due notice thereof to the other Departments and Government establishments. Such proposals shall be opened in the usual way and schedules thereof duly prepared and, together with the statement of the proposed action of each Department and Govern-

ment establishment thereon, shall be submitted to a board, consisting of one of the Assistant Secretaries of the Treasury and Interior Departments and one of the Assistant Post-masters General, who shall be designated by the heads of said Departments and the Postmaster General, respectively, at a meeting to be called by the official of the Treasury Department, who shall be chairman thereof, and said board shall carefully examine and compare all the proposals so submitted and recommend the acceptance or rejection of any or all of said proposals. And if any or all of such proposals shall be rejected, advertisements for proposals shall again be invited and proceeded with in the same manner.

Rev. St. sec. 3709, as amended by act January 27, 1894, c. 22, 28 Stat. 33.

The provisions of this section as amended are so limited that they apply only to advertisements for proposals for fuel, ice, stationery, and other miscellaneous supplies purchased in Washington, by act April 21, 1894, c. 61, s. 2, set forth below.

**ACT APRIL 21, 1894, c. 61. (28 Stat. 58.)**

**Requirements as to advertisements for proposals limited to fuel, ice, stationery, etc., at Washington.**

SEC. 2. That the Act entitled "An Act to amend section thirty seven hundred and nine of the Revised Statutes relating to contracts for supplies in the Departments at Washington," approved January twenty-seven, eighteen hundred and ninety-four, be, and the same is hereby, so amended that the provisions thereof shall apply only to advertisements for proposals for fuel, ice, stationery, and other miscellaneous supplies to be purchased at Washington for the use of the Executive Departments and other Government establishments therein named; and no advertisements made or contracts awarded or to be awarded thereon since January twenty-seven, eighteen hundred and ninety-four, in accordance with the laws in force prior to said date, shall be declared to be illegal or invalid for non-compliance with said law of January twenty-seventh, eighteen hundred and ninety-four.

Act April 21, 1894, c. 61, s. 2, 28 Stat. 62.

This section is a part of the urgent deficiency appropriation act for the fiscal year 1894, cited above.

Rev. St. sec. 3709, as amended by act January 27, 1894, c. 22, set forth above.

**REV. ST. SEC. 3828.**

**No publication of advertisement, notice, or proposal, without authority.**

SEC. 3828. No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented, with such bill, a copy of such written authority.

**ACT JUNE 17, 1910, c. 297. (36 Stat. 468.)**

**Advertisements and contracts for departments in Washington by Secretary of Treasury; general supply committee, its duties, etc.; articles to be purchased; bonds of contractors; purchase of drawing supplies by departments; telephone, electric light, and power service.**

SEC. 4. That hereafter all supplies of fuel, ice, stationery, and other miscellaneous supplies for the executive departments and other Government establishments in Washington, when the public exigencies do not require the immediate delivery of the article, shall be advertised and contracted for by the Secretary of the Treasury, instead of by the several departments and establishments, upon such days as he may designate. There shall be a general supply committee in lieu of the board provided for in section thirty-seven hundred and nine of the Revised Statutes as amended, composed of officers, one from each such department, designated by the head thereof, the duties of which committee shall be to make, under the direction of the said Secretary, an annual schedule of required miscellaneous supplies, to standardize such supplies, eliminating all unnecessary grades and varieties, and to aid said Secretary in soliciting bids based upon formulas and specifications drawn up by such experts in the service of the Government as the committee may see fit to call upon, who shall render whatever assistance they may require. The committee shall aid said Secretary in securing the proper fulfillment of the contracts for such supplies, for which purpose the said Secretary shall prescribe, and all departments comply with, rules providing for such examination and tests of the articles received as may be necessary for such purpose; in making additions to the said schedule; in opening and considering the bids, and shall perform such other similar duties as he may assign to them:

*Provided*, That the articles intended to be purchased in this manner are those in common use by or suitable to the ordinary needs of two or more such departments or establishments; but the said Secretary shall have discretion to amend the annual common supply schedule from time to time as to any article that, in his judgment, can as well be thus purchased. In all cases only one bond for the proper performance of each contract shall be required, notwithstanding that supplies for more than one department or Government establishment are included in such contract. Every purchase or drawing of such supplies from the contractor shall be immediately reported to said committee. No disbursing officer shall be a member of such committee. No department or establishment shall purchase or draw supplies from the common schedule through more than one office or bureau, except in case of detached bureaus or offices having field or outlying service, which may purchase directly from the contractor with the permission of the head of their department: *And provided further*, That telephone service, electric light, and power service purchased or contracted for from companies or individuals shall be so obtained by him.

Act June 17, 1910, c. 297, s. 4, 36 Stat. 531.

This section is a part of the legislative, executive, and judicial appropriation act for the fiscal year 1911, cited above.

Rev. St. sec. 3709, as amended by act January 27, 1894, c. 22, mentioned in this section, is set forth above.

#### **ACT MARCH 1, 1899, c. 325. (30 Stat. 947.)**

##### **Purchases or services for the Department of Agriculture.**

That hereafter section thirty-seven hundred and nine of the Revised Statutes of the United States shall not be construed to apply to any purchase or service rendered in the Department of Agriculture when the aggregate amount involved does not exceed the sum of fifty dollars.

Act March 1, 1899, c. 325, 30 Stat. 957.

This is a provision of the agricultural appropriation act for the fiscal year 1900, cited above.

#### **ACT MARCH 3, 1877, c. 103. (19 Stat. 319.)**

##### **Letters, packages, etc., on official business transmitted free; endorsement on official envelopes.**

SEC. 5. That it shall be lawful to transmit through the mail, free of postage, any letters, packages, or other matters relating exclusively to the business of the Government of the United States: *Provided*, That every such letter or package to entitle it to pass free shall bear over

the words "Official business" an endorsement showing also the name of the department, and, if from a bureau or office, the names of the department and bureau or office, as the case may be, whence transmitted. \* \* \*

Act March 3, 1877, c. 103, s. 5, 19 Stat. 335.

The last part of this section, here omitted, prohibiting the use of official envelopes to avoid payment of postage on private mail matter, and providing punishment therefor, is incorporated in act March 4, 1909, c. 321, s. 227, set forth below.

**Providing official envelopes; endorsement of penalty thereon.**

SEC. 6. That for the purpose of carrying this act into effect, it shall be the duty of each of the Executive Departments of the United States to provide for itself and its subordinate offices the necessary envelopes; and in addition to the endorsement designating the Department in which they are to be used, the penalty for the unlawful use of these envelopes shall be stated thereon.

Act March 3, 1877, c. 103, s. 6, 19 Stat. 336.

This and the preceding section are parts of "An act establishing post roads and for other purposes," cited above.

**ACT JULY 5, 1884, c. 234. (23 Stat. 156.)**

**Letters, packages, etc., transmitted free; endorsements on official envelopes, enclosure of penalty envelopes, with return address; official mail matter registered free.**

SEC. 3. That section twenty-nine of the act of March third, eighteen hundred and seventy-nine (United States Statutes at Large, page three hundred and sixty-two), be, and it is hereby, amended so as to read as follows:

"The provisions of the fifth and sixth sections of the act entitled 'An act establishing post-routes, and for other purposes' approved March third, eighteen hundred and seventy-seven, for the transmission of official mail-matter, be, and they are hereby, extended to all officers of the United States Government, not including members of Congress, the envelopes of such matter in all cases to bear appropriate indorsements containing the proper designation of the office from which or officer from whom the same is transmitted, with a statement of the penalty for their misuse. \* \* \* *Provided*, That any Department or officer authorized to use the penalty envelopes may inclose them with return address to any person or persons from or through whom official information is desired, the same to be used only to cover such official information, and indorsements relating thereto: *Provided further*, That any letter or packet to be registered by either of the

Executive Departments, or Bureaus thereof, or by the Agricultural Department, \* \* \* may be registered without the payment of any registry fee; and any part-paid letter or packet addressed to either of said Departments or Bureaus may be delivered free; but where there is good reason to believe the omission to prepay the full postage thereon was intentional, such letter or package shall be returned to the sender: *Provided further*, That this act shall not extend or apply to \* \* \* officers who receive a fixed allowance as compensation for their services, including expenses of postages. And section thirty-nine hundred and fifteen of the Revised Statutes of the United States, so far as the same relates to stamps and stamped envelopes for official purposes, is hereby repealed."

Act of July 5, 1884, c. 234, s. 3, 23 Stat. 158.

Act March 3, 1877, c. 103, ss. 5, 6, mentioned in this section, are set forth above.

**ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)**

**Fraudulent use of official envelopes; penalty.**

SEC. 227. Whoever shall make use of any official envelope, label, or endorsement authorized by law, to avoid the payment of postage or registry fee on his private letter, packet, package, or other matter in the mail, shall be fined not more than three hundred dollars.

Act March 4, 1909, c. 321, s. 227, 35 Stat. 1134.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," cited above, incorporating therein provisions of act March 3, 1877, c. 103, s. 5, which provisions are expressly repealed by section 341 of this act.

**ACT AUGUST 10, 1912, c. 284. (37 Stat. 269.)**

**Per diem allowance in lieu of subsistence and certain traveling expenses, for officials and employees of the Department of Agriculture.**

That hereafter, when officials and employees of the Department of Agriculture are traveling on official business in the United States, they may be allowed necessary railroad and steamboat fares, sleeping berth, and stateroom on steamboats, livery hire and stage fare, and other means of conveyance between points not accessible by railroad, but in lieu of subsistence and all other traveling expenses they may receive a per diem allowance, to be fixed by the Secretary in each case, in addition to their regular salaries, subject to such rules and regulations as the Secretary of Agriculture may prescribe.

**ACT AUGUST 1, 1914, c. 223. (38 Stat. 609.)**

Per diem rates of allowance not exceeding \$4 in lieu of subsistence to persons away from posts of duty, authorized; statement in estimates of rates of allowances.

SEC. 13. That the heads of executive departments and other Government establishments are authorized to prescribe per diem rates of allowance not exceeding four dollars in lieu of subsistence to persons engaged in field work or traveling on official business outside of the District of Columbia and away from their designated posts of duty when not otherwise fixed by law. For the fiscal year nineteen hundred and sixteen and annually thereafter estimates of appropriations from which per diem allowances are to be paid shall specifically state the rates of such allowances.

Act August 1, 1914, c. 223, 38 Stat. 680.

These are provisions of the sundry civil act for the fiscal year 1915, cited above.

**ACT APRIL 6, 1914, c. 52. (38 Stat. 312.)**

**Restriction on expenses of employee for subsistence while traveling outside of the District of Columbia and away from designated posts of duty.**

On and after July first, nineteen hundred and fourteen, unless otherwise expressly provided by law, no officer or employee of the United States shall be allowed or paid any sum in excess of expenses actually incurred for subsistence while traveling on duty outside of the District of Columbia and away from his designated post of duty, nor any sum for such expenses actually incurred in excess of five dollars per day; nor shall any allowance or reimbursement for subsistence be paid to any officer or employee in any branch of the public service of the United States in the District of Columbia unless absent from his designated post of duty outside of the District of Columbia, and then only for the period of time actually engaged in the discharge of official duties.

Act April 6, 1914, c. 52, s. 1, 38 Stat. 318.

These are provisions of the urgent deficiencies act for the fiscal year 1914 and prior years, cited above.

**ACT AUGUST 10, 1912, c. 284. (37 Stat. 269.)**

**Reimbursement for street-car fares for officials and employees of the Department of Agriculture.**

That hereafter officials and employees of the Department of Agriculture may, when authorized by the Secretary of Agriculture, receive reimbursement for moneys

expended for street-car fares at their official headquarters when expended in the transaction of official business.

Act August 10, 1912, c. 284, 37 Stat. 300.

These are provisions of the agricultural appropriation act for the fiscal year 1913, cited above.

**ACT MARCH 4, 1913, c. 145. (37 Stat. 828.)**

**Reimbursement of owners of horses, vehicles, etc., lost, damaged, or destroyed in fire fighting, etc.**

That hereafter the Secretary of Agriculture is authorized to reimburse owners of horses, vehicles, and other equipment lost, damaged, or destroyed while being used for necessary fire fighting, trail, or official business, such reimbursement to be made from any available funds in the appropriation to which the hire of such equipment is properly chargeable.

Act March 4, 1913, c. 145, 37 Stat. 843.

This is a paragraph of the agricultural appropriation act for the fiscal year 1914, cited above.

**ACT MARCH 4, 1907, c. 2907. (34 Stat. 1256.)**

**Purchase of mileage books for employees of the Department of Agriculture.**

And hereafter the Secretary of Agriculture is authorized to purchase from appropriations made for traveling expenses for employees of the Department of Agriculture, mileage and mileage books, at commercial rates, in the manner in which such mileage or mileage books are usually purchased.

Act March 4, 1907, c. 2907, 34 Stat. 1281.

This is a provision of the agricultural appropriation act for the fiscal year 1908, cited above.

**ACT AUGUST 24, 1912, c. 355. (37 Stat. 417.)**

**Government officials required to administer oaths to accounts for travel, etc.; fees forbidden.**

SEC. 8. After June thirtieth, nineteen hundred and twelve, postmasters, assistant postmasters, collectors of customs, collectors of internal revenue, chief clerks of the various executive departments and bureaus, or clerks designated by them for the purpose, the superintendent, the acting superintendent, custodian, and principal clerks of the various national parks and other Government reservations, superintendent, acting superintendents, and principal clerks of the different Indian superintendencies or Indian agencies, and chiefs of field parties, are required, empowered, and authorized, when requested, to admin-

ister oaths, required by law or otherwise, to accounts for travel or other expenses against the United States, with like force and effect as officers having a seal; for such services when so rendered, or when rendered on demand after said date by notaries public, who at the time are also salaried officers or employees of the United States, no charge shall be made; and on and after July first, nineteen hundred and twelve, no fee or money paid for the services herein described shall be paid or reimbursed by the United States.

Act August 24, 1912, c. 355, s. 8, 37 Stat. 487.

This section is a part of the sundry civil appropriation act for the fiscal year 1913, cited above.

**ACT MARCH 4, 1909, c. 301. (35 Stat. 1039.)**

**Assignments of pay by employees of the Department of Agriculture.**

And hereafter the Secretary of Agriculture is authorized to permit employees of the Department of Agriculture to make assignments of their pay, under such regulations as he may prescribe, during such time as they may be in the employ of the said department.

**ACT MARCH 4, 1909, c. 301. (35 Stat. 1039.)**

**Advances for subscriptions for publications for department.**

\* \* \* That hereafter section thirty-six hundred and forty-eight of the Revised Statutes shall not apply to the subscriptions for publications for the Department of Agriculture, and the Secretary of Agriculture is authorized to pay in advance for any publications for the use of this department.

Act March 4, 1909, c. 301, 35 Stat. 1054.

This is a proviso annexed to the appropriation for "General expenses, Library," in the agricultural appropriation act for the fiscal year 1910, cited above.

**ACT MARCH 4, 1911, c. 238. (36 Stat. 1235.)**

**Traveling expenses and charges for transportation of effects, etc., of officers and employees of the Department of Agriculture transferred from one station to another.**

That hereafter officers and employees of the Department of Agriculture transferred from one official station to another for permanent duty, when authorized by the Secretary of Agriculture, may be allowed actual traveling expenses, including charges for the transfer of their effects and personal property used in official work, under such

rules and regulations as may be prescribed by the Secretary of Agriculture.

Act March 4, 1911, c. 238, 36 Stat. 1205.

This is a provision of the agricultural appropriation act for the fiscal year 1912, cited above.

#### **REV. ST. SEC. 3690.**

##### **Expenditure of balances of appropriations.**

SEC. 3690. All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations.

#### **ACT MAY 1, 1884, c. 37. (23 Stat. 15.)**

##### **Acceptances of voluntary service for Government, or employment of service in excess of that authorized by law, prohibited.**

\* \* \* hereafter no Department or officer of the United States shall accept voluntary service for the Government or employ personal service in excess of that authorized by law except in cases of sudden emergency involving the loss of human life or the destruction of property.

Act May 1, 1884, c. 37, 23 Stat. 17.

This is a provision of the urgent deficiency appropriation act for the fiscal year 1884, cited above.

A similar provision is contained, among other things, in Rev. St. sec. 3679, as amended by act March 3, 1905, c. 1481, and act February 27, 1906, c. 510.

#### **ACT AUGUST 11, 1916, c. 313. (39 Stat. 446.)**

That section two of the agricultural appropriation act of March third, eighteen hundred and eighty-five (Twenty-third Statutes at Large, page three hundred and fifty-three), be, and the same hereby is, amended so as to read as follows, effective on and after June eighteenth, nineteen hundred and sixteen:

“SEC. 2. That hereafter in addition to the proper vouchers and accounts for the sums appropriated for the Department of Agriculture to be furnished to the accounting offi-

cers of the Treasury, the Secretary of Agriculture shall, at the commencement of each regular session, present to Congress a detailed statement of the expenditure of all appropriations for said department for the last preceding fiscal year."

Act August 11, 1916, c. 313, 39 Stat. 492.

This is a section of the agricultural appropriation act for the fiscal year 1917, cited above, and repeals that part of section 2 of the act of March 3, 1885, which prohibits double compensation to employees of the Department of Agriculture.

The vouchers and accounts referred to, to be furnished to the accounting officers of the Treasury, are required by act March 3, 1881, c. 129, s. 2.

**ACT MARCH 4, 1909, c. 299. (35 Stat. 945.)**

**Use of moneys or appropriations for compensation or expenses of any commission, etc., forbidden, unless authorized by law; details from executive departments in connection with such commissions, etc., forbidden.**

SEC. 9. That hereafter no part of the public moneys, or of any appropriation heretofore or hereafter made by Congress, shall be used for the payment of compensation or expenses of any commission, council, board, or other similar body, or any members thereof, or for expenses in connection with any work or the results of any work or action of any commission, council, board, or other similar body, unless the creation of the same shall be or shall have been authorized by law; nor shall there be employed by detail, hereafter or heretofore made, or otherwise personal services from any executive department or other Government establishment in connection with any such commission, council, board or other similar body.

Act March 4, 1909, c. 299, s. 9, 35 Stat. 1027.

This section is a part of the sundry civil appropriation act for the fiscal year 1910, cited above.

**ACT AUGUST 23, 1912, c. 350. (37 Stat. 360.)**

**Restrictions on payment for telephone service from private residences, etc.**

SEC. 7. That no money appropriated by this or any other Act shall be expended for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public business, and so shown by vouchers duly sworn to and approved by the head of the department, division, bureau, or office in

which the official using such telephone or incurring the expense of such tolls shall be employed.

Act August 23, 1912, c. 350, s. 7, 37 Stat. 414.

This section is a portion of the legislative, executive, and judicial appropriation act for the fiscal year 1913, cited above.

**ACT MARCH 4, 1913, c. 145. (37 Stat. 828.)**

**Expenses of delivery of lectures, giving instruction, and acquiring information at meetings, authorized.**

That nothing contained in the Act making appropriations to provide for the expenses of the Government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and thirteen, and for other purposes, approved June twenty-sixth, nineteen hundred and twelve, shall be so construed as to prohibit the payment from the appropriations for the Department of Agriculture of expenses incidental to the delivery of lectures, the giving of instruction, or the acquiring of information at meetings by its employees on subjects relating to the work of the department authorized by law.

Act March 4, 1913, c. 145, 37 Stat. 854.

This is a paragraph of the agricultural appropriation act, under the heading, "Miscellaneous," for the fiscal year 1914, cited above.

**ACT APRIL 6, 1914, c. 52. (38 Stat. 312.)**

**Restrictions on compensation or payment of expenses in changing methods of transacting Government business.**

SEC. 5. That no part of any money appropriated in this or any other Act shall be used for compensation or payment of expenses of accountants or other experts in inaugurating new or changing old methods of transacting the business of the United States or the District of Columbia unless authority for employment of such services or payment of such expenses is stated in specific terms in the Act making provision therefor and the rate of compensation for such services or expenses is specifically fixed therein, or be used for compensation of or expenses for persons, aiding or assisting such accountants or other experts, unless the rate of compensation of or expenses for such assistants is fixed by officers or employees of the United States or District of Columbia having authority to do so, and such rates of compensation or expenses so fixed shall be paid only to the person so employed.

Act April 6, 1914, c. 52, s. 5, 38 Stat. 335.

This is a section of the urgent deficiencies act for the fiscal year 1914 and prior years, cited above.

**ACT MARCH 4, 1907, c. 2907. (34 Stat. 1256.)**

**Sale of prints and lantern slides from photographic negatives of the Department of Agriculture.**

And hereafter the Secretary of Agriculture is hereby authorized to furnish, upon application, prints and lantern slides from negatives in the possession of the department and to charge for the same a price to cover the cost of preparation, such price to be determined and established by the Secretary of Agriculture, and the money received from such sales to be deposited in the Treasury of the United States.

Act March 4, 1907, c. 2907, 34 Stat. 1281.

This is a provision of the agricultural appropriation act for the fiscal year 1908, cited above. A provision in the same words, except the word "hereafter," was contained in the similar act for the preceding fiscal year.

**ACT MAY 23, 1908, c. 192. (35 Stat. 251.)**

**Sale of copies of card index of publications of department.**

And hereafter the Secretary of Agriculture may furnish to such institutions or individuals as may care to buy them, copies of the card index of the publications of the Department and of other agricultural literature prepared by the library, and charge for the same a price covering the additional expense involved in the preparation of these copies.

Act May 23, 1908, c. 192, 35 Stat. 264.

This is a provision of the agricultural appropriation act for the fiscal year 1909, cited above.

**ACT AUGUST 10, 1912, c. 284. (37 Stat. 269.)**

**Sale or exchange of breeding animals or animal products produced or purchased under appropriations by Congress; deposit in Treasury of moneys received from sales.**

And hereafter the Secretary of Agriculture is authorized to sell in the open market or to exchange for other breeding animals or animal products to the best advantage, without the usual condemnation proceedings and public auction, such animals or animal products produced or purchased, under the appropriations made by Congress for the use of the Bureau of Animal Industry as may not be needed in the work of that bureau: *Provided*, That all moneys received from the sale of such animals or animal products, or as a bonus in the exchange of the same, shall be deposited in the Treasury as miscellaneous receipts.

Act August 10, 1912, c. 284, 37 Stat. 274.

This is a provision of the agricultural appropriation act for the fiscal year 1913, cited above.

**ACT MARCH 4, 1913, c. 145. (37 Stat. 828.)**

**Preparation and sale of pathological and zoological specimens; disposition of receipts.**

And hereafter the Secretary of Agriculture is authorized to prepare and sell at cost such pathological and zoological specimens as he may deem of scientific or educational value to scientists or others engaged in the work of hygiene and sanitation: *Provided*, That all moneys received from the sale of such specimens shall be deposited in the Treasury as miscellaneous receipts.

Act March 4, 1913, c. 145, 37 Stat. 833.

This is a paragraph accompanying appropriations for "General Expenses, Bureau of Animal Industry," in the agricultural appropriation act for the fiscal year 1914, cited above.

**ACT MARCH 21, 1916, c. 52. (39 Stat. 37.)**

**Procedure for issuance of duplicate checks.**

SEC. 3646. That whenever any original check is lost, stolen, or destroyed disbursing officers and agents of the United States are authorized, within three years from the date of such check, to issue a duplicate check, under such regulations in regard to its issue and payment, and upon the execution of such bond, with sureties, to indemnify the United States, and proof of loss of original check, as the Secretary of the Treasury shall prescribe: \* \* \*

**ACT MARCH 21, 1916, c. 52. (39 Stat. 37.)**

This is an act to amend section thirty-six hundred and forty-six of the Revised Statutes of the United States as reenacted and amended by Act of February 23, 1909.

**ACT AUGUST 29, 1916, c. 417. (39 Stat. 556.)**

**Double pay prohibition.**

SEC. 6. That unless otherwise specially authorized by law, no money appropriated by this or any other act shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of two thousand dollars per annum, but this shall not apply to retired officers, or enlisted men of the Army, Navy, Marine Corps, or Coast Guard, or to officers and enlisted men of the Organized Militia and Naval Militia in the several States, Territories, and the District of Columbia: *Provided*, That no such retired officer, officer, or enlisted man shall be denied or deprived of any of his pay,

salary, or compensation as such, or of any other salary or compensation for services heretofore rendered, by reason of any decision or construction of said section six.

**ACT AUGUST 29, 1916, c. 417 (39 Stat. 582), amending sec. 6 of act May 10, 1916, c. 117. (39 Stat. 120.)**

This is a provision of an act making appropriations for the naval service for the fiscal year 1917, cited above.

**ACT JUNE 3, 1916, c. 134. (39 Stat. 166.)**

Leaves of absence for certain Government employees who are members of the National Guard.

SEC. 80. All officers and employees of the United States and of the District of Columbia who shall be members of the National Guard shall be entitled to leave of absence from their respective duties, without loss of pay, time, or efficiency rating, on all days during which they shall be engaged in field or coast-defense training ordered or authorized under the provisions of this act.

**ACT JUNE 3, 1916, c. 134. (39 Stat. 203.)**

This is a section of an act making further and more effectual provisions for the national defense, cited above.

**ACT SEPTEMBER 1, 1916, c. 433. (39 Stat. 676.)**

Rate of payment to be made to Washington Gas Light Company or the Georgetown Gas Light Company for gas used in public buildings of the United States or the District of Columbia.

SEC. 6. That hereafter no part of any money appropriated by this or any other act shall be used for the payment to the Washington Gas Light Company or the Georgetown Gas Light Company for any gas furnished by said companies for use in any of the public buildings of the United States or the District of Columbia at a rate in excess of 70 cents per one thousand cubic feet.

**ACT SEPTEMBER 1, 1916, c. 433. (39 Stat., 716.)**

This is a provision of the act making appropriations to provide for the expense of the District of Columbia for the fiscal year 1917, cited above.

**ACT SEPTEMBER 7, 1916, c. 458. (39 Stat. 742.)**

An act to provide compensation for employees of the United States suffering injuries in the performance of their duties.

That the United States shall pay compensation as hereinafter specified for the disability or death of an employee resulting from a personal injury sustained while in the performance of his duty, but no compensation shall be paid if the injury or death is caused by the willful misconduct of the employee or by the employee's intention to bring about the injury or death of himself or of another, or if intoxication of the injured employee is the proximate cause of the injury or death.

**ACT SEPTEMBER 7, 1916, c. 458. (39 Stat. 742-743.)**

This is part of the enacting clause of the act of September 7, 1916, cited above.

**REV. ST., SEC. 3738.**

**Eight hours to be a day's work for laborers, workmen, and mechanics in employ of United States.**

SEC. 3738. Eight hours shall constitute a day's work for all laborers, workmen, and mechanics who may be employed by or on behalf of the Government of the United States.

**ACT AUGUST 1, 1892, c. 352. An act relating to the limitation of the hours of daily service of laborers and mechanics employed upon the public works of the United States and of the District of Columbia. (27 Stat. 340.)**

**Eight hours' labor in one day for laborers and mechanics on Government works.**

That the service and employment of all laborers and mechanics who are now or may hereafter be employed by the Government of the United States, by the District of Columbia, or by any contractor or subcontractor upon any of the public works of the United States or of the said District of Columbia, is hereby limited and restricted to eight hours in any one calendar day, and it shall be unlawful for any officer of the United States Government or of the District of Columbia or any such contractor or subcontractor whose duty it shall be to employ, direct, or control the services of such laborers or mechanics to require or permit any such laborer or mechanic to work more than eight hours in any calendar day except in case of extraordinary emergency.

Act August 1, 1892, c. 352, s. 1, 27 Stat. 340.

**Violation of act by officer or contractor; punishment.**

SEC. 2. That any officer or agent of the Government of the United States or of the District of Columbia, or any

contractor or subcontractor whose duty it shall be to employ, direct, or control any laborer or mechanic employed upon any of the public works of the United States or of the District of Columbia who shall intentionally violate any provision of this act, shall be deemed guilty of a misdemeanor, and for each and every such offense shall upon conviction be punished by a fine not to exceed one thousand dollars or by imprisonment for not more than six months, or by both such fine and imprisonment, in the discretion of the court having jurisdiction thereof.

Act August 1, 1892, c. 352, s. 2, 27 Stat. 340.

**ACT JUNE 19, 1912, c. 174.** An act limiting the hours of daily service of laborers and mechanics employed upon work done for the United States, or for any Territory, or the District of Columbia, and for other purposes. (37 Stat. 137.)

**Contracts for work done for United States to contain provision that no laborer or mechanic be required or permitted to work more than eight hours in one day; stipulation for penalty for violation; inspector to report violations; appeal by contractor for penalty withheld.**

That every contract hereafter made to which the United States, any Territory, or the District of Columbia is a party, and every such contract made for or on behalf of the United States, or any Territory, or said District, which may require or involve the employment of laborers or mechanics shall contain a provision that no laborer or mechanic doing any part of the work contemplated by the contract, in the employ of the contractor or any subcontractor contracting for any part of said work contemplated, shall be required or permitted to work more than eight hours in any one calendar day upon such work; and every such contract shall stipulate a penalty for each violation of such provision in such contract of \$5 for each laborer or mechanic for every calendar day in which he shall be required or permitted to labor more than eight hours upon said work; and any officer or person designated as inspector of the work to be performed under any such contract, or to aid in enforcing the fulfillment thereof, shall, upon observation or investigation, forthwith report to the proper officer of the United States, or of any Territory, or of the District of Columbia, all violations of the provisions of this act directed to be made in every such contract, together with the name of each laborer or mechanic who has been required or permitted to labor in violation of such stipulation and the day of such violation, and the amount of the penalties imposed according to the stipulation in any such

contract shall be directed to be withheld for the use and benefit of the United States, the District of Columbia, or the Territory contracting by the officer or person whose duty it shall be to approve the payment of the moneys due under such contract, whether the violation of the provisions of such contract is by the contractor or any subcontractor. Any contractor or subcontractor aggrieved by the withholding of any penalty as hereinbefore provided shall have the right within six months thereafter to appeal to the head of the department making the contract on behalf of the United States or the Territory, and in the case of a contract made by the District of Columbia to the commissioners thereof, who shall have power to review the action imposing the penalty, and in all such appeals from such final order whereby a contractor or subcontractor may be aggrieved by the imposition of the penalty hereinbefore provided such contractor or subcontractor may within six months after decision by such head of a department or the commissioners of the District of Columbia file a claim in the Court of Claims, which shall have jurisdiction to hear and decide the matter in like manner as in other cases before said court.

**Act not to apply to contracts for transportation, or the transmission of intelligence or purchase of supplies; penalties not to be imposed for violations due to extraordinary events or conditions or emergencies; act August 1, 1892, c. 352, not repealed or modified.**

SEC. 2. That nothing in this act shall apply to contracts for transportation by land or water, or for the transmission of intelligence, or for the purchase of supplies by the Government whether manufactured to conform to particular specifications or not, or for such materials or articles as may usually be bought in open market, \* \* \* whether made to conform to particular specifications \* \* \* *Provided*, That all classes of work which have been, are now, or may hereafter be performed by the Government shall, when done by contract, by individuals, firms, or corporations for or on behalf of the United States or any of the Territories or the District of Columbia, be performed in accordance with the terms and provisions of section one of this act. \* \* \* No penalties shall be imposed for any violation of such provisions in such contract due to any extraordinary events or conditions of manufacture, or to any emergency caused by fire, famine, or flood, by danger to life or to property, or by other extraordinary event or condition on account of which the President shall subsequently declare the violation to have been excusable.

Nothing in this act shall be construed to repeal or modify the act entitled "An act relating to the limitation of the hours of daily service of laborers and mechanics employed upon public works of the United States and of the District of Columbia" being chapter three hundred and fifty-two of the laws of the Fifty-second Congress, approved August first, eighteen hundred and ninety-two, \* \* \* or apply to contracts which have been or may be entered into under the provisions of appropriation acts approved prior to the passage of this act.

Act June 19, 1912, c. 174, s. 2, 37 Stat., 138.

Act August 1, 1892, c. 352, mentioned in this act is set forth above.

**Act making appropriations for the Naval Service for the fiscal year 1918 (Public No. 391, 64th Congress).**

**Suspension of eight-hour law in emergency.**

That in case of national emergency the President is authorized to suspend provisions of law prohibiting more than eight hours labor in any one day of persons engaged upon work covered by contracts with the United States: *Provided further*, That the wages of persons employed upon such contracts shall be computed on a basic day rate of eight hours work, with overtime rates to be paid for at not less than time and one-half for all hours work in excess of eight hours.

**Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year 1918 (Public No. 381, 64th Congress).**

**Contributions to salaries of Government employees prohibited.**

That on and after July first, nineteen hundred and nineteen, no Government official or employee shall receive any salary in connection with his services as such an official or employee from any source other than the Government of the United States, except as may be contributed out of the treasury of any State, county, or municipality, and no person, association, or corporation shall make any contribution to, or in any way supplement the salary of, any Government official or employee for the services performed by him for the Government of the United States. Any person violating any of the terms of this proviso shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than \$1,000 or imprisonment for not less than six months, or by both such fine and imprisonment as the court may determine.

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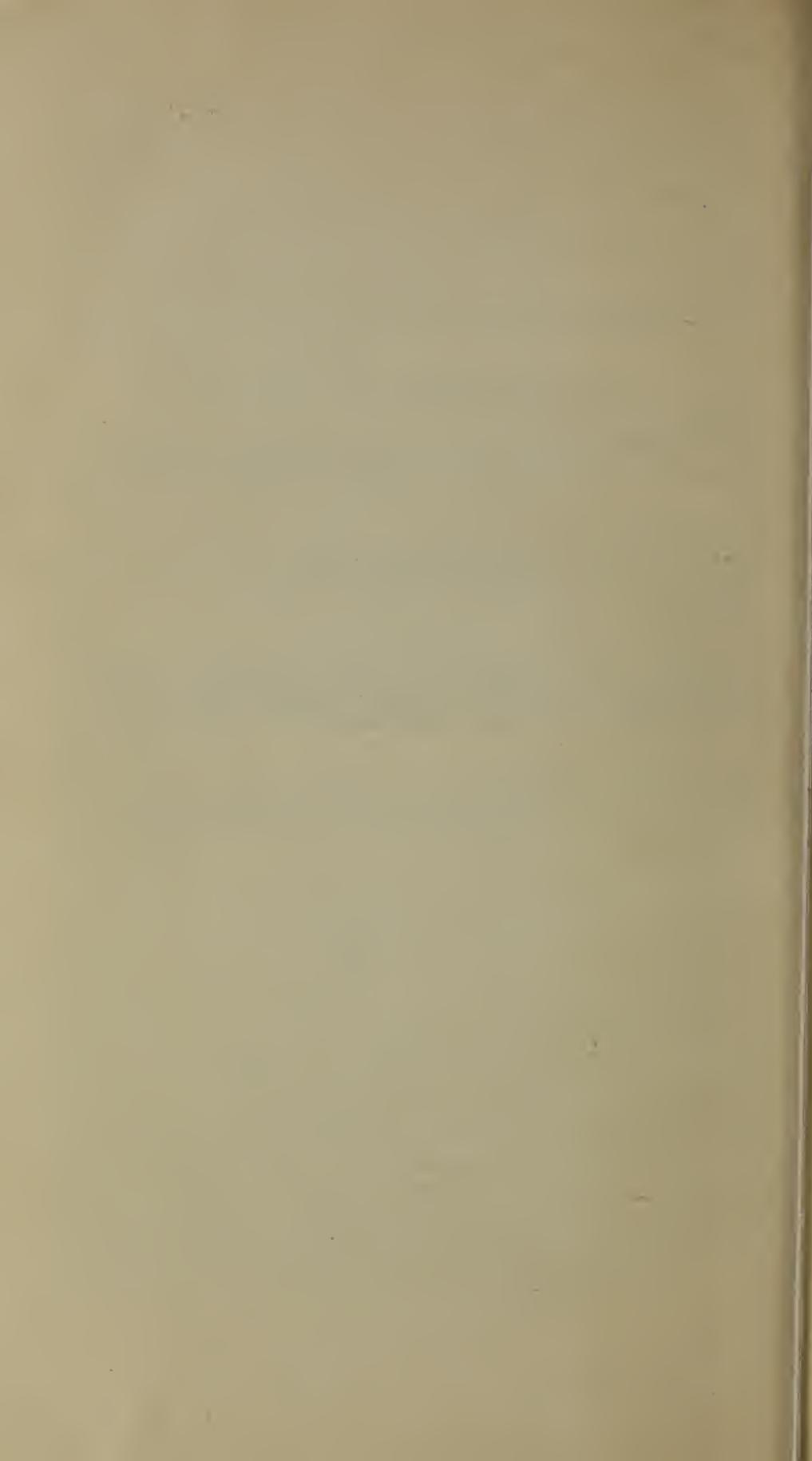
## APPENDIX D.

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TABLE OF RATES FOR TELEGRAMS PRESCRIBED BY THE POSTMASTER GENERAL.

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## RATES FOR TELEGRAMS.

Table showing tolls for 20 words and multiples of 20, together with tolls for additional words.

| Number of words.  | Day messages.                   |                                 |                                 |                                 |                                 | Night messages.                                      |   |
|-------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--|---|
|                   | When<br>rate is<br>20<br>cents. | When<br>rate is<br>25<br>cents. | When<br>rate is<br>30<br>cents. | When<br>rate is<br>35<br>cents. | When<br>rate is<br>40<br>cents. | When<br>day<br>rate is<br>20, 25,<br>or 30<br>cents. | When<br>day<br>rate is<br>35 or<br>40<br>cents. |
| 20 words.....     | \$0.20                          | \$0.25                          | \$0.30                          | \$0.35                          | \$0.40                          | \$0.15   | \$0.25  |
| 40 words.....     | .40                             | .50                             | .60                             | .70                             | .80                             | .35  | .45   |
| 60 words.....     | .60                             | .75                             | .90                             | 1.05                            | 1.20                            | .55  | .65   |
| 80 words.....     | .80                             | 1.00                            | 1.20                            | 1.40                            | 1.60                            | .75  | .85   |
| 100 words.....    | 1.00                            | 1.25                            | 1.50                            | 1.75                            | 2.00                            | .95  | 1.05  |
| 200 words.....    | 2.00                            | 2.50                            | 3.00                            | 3.50                            | 4.00                            | 1.95   | 2.05  |
| 300 words.....    | 3.00                            | 3.75                            | 4.50                            | 5.25                            | 6.00                            | 2.95   | 3.05  |
| 400 words.....    | 4.00                            | 5.00                            | 6.00                            | 7.00                            | 8.00                            | 3.95   | 4.05  |
| 500 words.....    | 5.00                            | 6.25                            | 7.50                            | 8.75                            | 10.00                           | 4.95   | 5.05  |
| Additional words: |                                 |                                 |                                 |                                 |                                 |  |   |
| 1.....            | .01                             | .01                             | .02                             | .02                             | .02                             | .01  | .01   |
| 2.....            | .02                             | .03                             | .03                             | .04                             | .04                             | .02  | .02   |
| 3.....            | .03                             | .04                             | .05                             | .05                             | .06                             | .03  | .03   |
| 4.....            | .04                             | .05                             | .06                             | .07                             | .08                             | .04  | .04   |
| 5.....            | .05                             | .06                             | .08                             | .09                             | .10                             | .05  | .05   |
| 6.....            | .06                             | .08                             | .09                             | .11                             | .12                             | .06  | .06   |
| 7.....            | .07                             | .09                             | .11                             | .12                             | .14                             | .07  | .07   |
| 8.....            | .08                             | .10                             | .12                             | .14                             | .16                             | .08  | .08   |
| 9.....            | .09                             | .11                             | .14                             | .16                             | .18                             | .09  | .09   |
| 10.....           | .10                             | .13                             | .15                             | .18                             | .20                             | .10  | .10   |
| 11.....           | .11                             | .14                             | .17                             | .19                             | .22                             | .11  | .11   |
| 12.....           | .12                             | .15                             | .18                             | .21                             | .24                             | .12  | .12   |
| 13.....           | .13                             | .16                             | .20                             | .23                             | .26                             | .13  | .13   |
| 14.....           | .14                             | .18                             | .21                             | .25                             | .28                             | .14  | .14   |
| 15.....           | .15                             | .19                             | .23                             | .26                             | .30                             | .15  | .15   |
| 16.....           | .16                             | .20                             | .24                             | .28                             | .32                             | .16  | .16   |
| 17.....           | .17                             | .21                             | .26                             | .30                             | .34                             | .17  | .17   |
| 18.....           | .18                             | .23                             | .27                             | .32                             | .36                             | .18  | .18   |
| 19.....           | .19                             | .24                             | .29                             | .33                             | .38                             | .19  | .19   |



graph messages of 20 words or less, counting address, and signature.

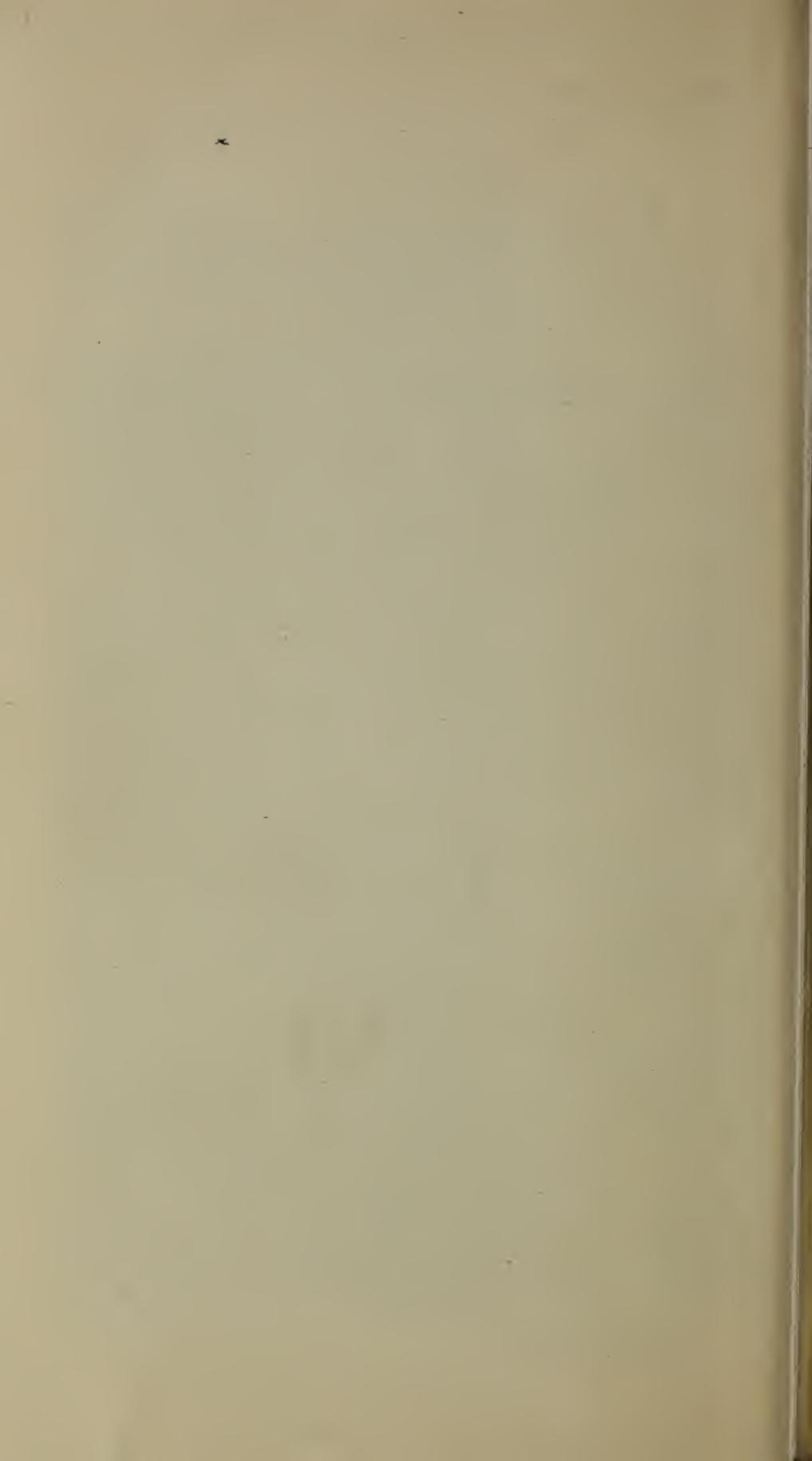
|                           | Indiana. | Iowa. | Kansas. | Kentucky. | Louisiana. | Maine. | Maryland. | Massachusetts. | Michigan. | Minnesota. | Mississippi. | Missouri. |
|---------------------------|----------|-------|---------|-----------|------------|--------|-----------|----------------|-----------|------------|--------------|-----------|
| Alabama.....              | 20       | 20    | 20      | 20        | 20         | 25     | 20        | 25             | 20        | 25         | 20           | 20        |
| Arizona.....              | 30       | 30    | 25      | 30        | 25         | 40     | 40        | 40             | 35        | 30         | 25           | 30        |
| Arkansas.....             | 20       | 20    | 20      | 20        | 20         | 30     | 25        | 25             | 20        | 20         | 20           | 20        |
| California.....           | 35       | 30    | 30      | 35        | 35         | 40     | 40        | 40             | 35        | 30         | 35           | 30        |
| Colorado.....             | 25       | 20    | 20      | 25        | 25         | 35     | 30        | 35             | 25        | 20         | 25           | 20        |
| Connecticut.....          | 20       | 25    | 25      | 20        | 30         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| Delaware.....             | 20       | 25    | 25      | 20        | 25         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| District of Columbia..... | 20       | 25    | 25      | 20        | 25         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| Florida.....              | 20       | 25    | 25      | 20        | 20         | 25     | 20        | 25             | 25        | 25         | 25           | 20        |
| Georgia.....              | 20       | 20    | 20      | 20        | 20         | 25     | 20        | 25             | 20        | 25         | 20           | 20        |
| Idaho.....                | 30       | 25    | 25      | 35        | 35         | 40     | 40        | 40             | 35        | 30         | 35           | 30        |
| Illinois.....             | 20       | 20    | 20      | 20        | 20         | 25     | 20        | 25             | 20        | 20         | 20           | 20        |
| Indiana.....              | 20       | 20    | 20      | 20        | 20         | 25     | 20        | 20             | 20        | 20         | 20           | 20        |
| Iowa.....                 | 20       | 20    | 20      | 20        | 25         | 30     | 25        | 25             | 20        | 20         | 20           | 20        |
| Kansas.....               | 20       | 20    | 20      | 20        | 20         | 30     | 25        | 30             | 20        | 20         | 20           | 20        |
| Kentucky.....             | 20       | 20    | 20      | 20        | 20         | 25     | 20        | 25             | 20        | 20         | 20           | 20        |
| Louisiana.....            | 20       | 25    | 20      | 20        | 20         | 30     | 25        | 30             | 25        | 25         | 20           | 20        |
| Maine.....                | 25       | 30    | 30      | 25        | 30         | 20     | 20        | 20             | 20        | 25         | 30           | 25        |
| Maryland.....             | 20       | 25    | 25      | 20        | 25         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| Massachusetts.....        | 20       | 25    | 30      | 25        | 30         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| Michigan.....             | 20       | 20    | 20      | 20        | 25         | 20     | 20        | 20             | 20        | 20         | 20           | 20        |
| Minnesota.....            | 20       | 20    | 20      | 20        | 25         | 25     | 25        | 25             | 20        | 20         | 25           | 20        |
| Mississippi.....          | 20       | 20    | 20      | 20        | 20         | 30     | 25        | 25             | 20        | 25         | 20           | 20        |
| Missouri.....             | 20       | 20    | 20      | 20        | 20         | 25     | 25        | 25             | 20        | 20         | 20           | 20        |
| Montana.....              | 30       | 25    | 25      | 30        | 35         | 35     | 35        | 35             | 30        | 25         | 30           | 25        |
| Nebraska.....             | 20       | 20    | 20      | 20        | 20         | 30     | 25        | 30             | 20        | 20         | 20           | 20        |
| Nevada.....               | 35       | 30    | 30      | 35        | 35         | 40     | 40        | 40             | 35        | 30         | 35           | 30        |
| New Hampshire.....        | 20       | 25    | 25      | 25        | 30         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| New Jersey.....           | 20       | 25    | 25      | 20        | 25         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| New Mexico.....           | 25       | 25    | 20      | 25        | 25         | 35     | 35        | 35             | 30        | 25         | 25           | 25        |
| New York.....             | 20       | 25    | 25      | 20        | 30         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| North Carolina.....       | 20       | 25    | 25      | 20        | 20         | 20     | 20        | 20             | 20        | 25         | 20           | 25        |
| North Dakota.....         | 25       | 20    | 20      | 25        | 30         | 30     | 30        | 30             | 25        | 20         | 25           | 20        |
| Ohio.....                 | 20       | 20    | 20      | 20        | 20         | 20     | 20        | 20             | 20        | 20         | 20           | 20        |
| Oklahoma.....             | 20       | 20    | 20      | 20        | 20         | 30     | 25        | 30             | 25        | 20         | 20           | 20        |
| Oregon.....               | 35       | 30    | 30      | 40        | 40         | 40     | 40        | 40             | 40        | 35         | 30           | 40        |
| Pennsylvania.....         | 20       | 25    | 25      | 20        | 25         | 20     | 20        | 20             | 20        | 25         | 25           | 20        |
| Rhode Island.....         | 20       | 25    | 30      | 25        | 30         | 20     | 20        | 20             | 20        | 25         | 25           | 25        |
| South Carolina.....       | 20       | 25    | 25      | 20        | 20         | 25     | 20        | 20             | 20        | 25         | 20           | 20        |
| South Dakota.....         | 20       | 20    | 20      | 25        | 25         | 30     | 30        | 30             | 20        | 20         | 25           | 20        |
| Tennessee.....            | 20       | 20    | 20      | 20        | 20         | 25     | 20        | 25             | 20        | 20         | 20           | 20        |
| Texas.....                | 25       | 20    | 20      | 25        | 20         | 35     | 30        | 30             | 25        | 25         | 20           | 20        |
| Utah.....                 | 30       | 25    | 25      | 30        | 30         | 40     | 35        | 35             | 30        | 25         | 30           | 25        |
| Vermont.....              | 20       | 25    | 25      | 20        | 30         | 20     | 20        | 20             | 20        | 25         | 30           | 25        |
| Virginia.....             | 20       | 25    | 25      | 20        | 25         | 20     | 20        | 20             | 20        | 25         | 20           | 25        |
| Washington.....           | 40       | 30    | 30      | 40        | 40         | 40     | 40        | 40             | 35        | 30         | 40           | 35        |
| West Virginia.....        | 20       | 20    | 20      | 20        | 25         | 20     | 20        | 20             | 20        | 20         | 20           | 20        |
| Wisconsin.....            | 20       | 20    | 20      | 20        | 20         | 25     | 20        | 25             | 20        | 20         | 20           | 20        |
| Wyoming.....              | 25       | 20    | 20      | 25        | 25         | 35     | 30        | 30             | 25        | 20         | 25           | 20        |

Table of day rates for United States Government

|                           | Montana. | Nebraska. | Nevada. | New Hampshire. | New Jersey. | New Mexico. | New York. | North Carolina. | North Dakota. | Ohio. | Oklahoma. | Oregon. |
|---------------------------|----------|-----------|---------|----------------|-------------|-------------|-----------|-----------------|---------------|-------|-----------|---------|
| Alabama.....              | 35       | 20        | 35      | 25             | 20          | 25          | 25        | 20              | 30            | 20    | 20        | 40      |
| Arizona.....              | 25       | 25        | 20      | 40             | 40          | 20          | 40        | 35              | 30            | 35    | 25        | 25      |
| Arkansas.....             | 30       | 20        | 35      | 25             | 25          | 20          | 25        | 20              | 25            | 20    | 20        | 35      |
| California.....           | 25       | 30        | 20      | 40             | 40          | 25          | 40        | 40              | 30            | 35    | 30        | 20      |
| Colorado.....             | 20       | 20        | 25      | 35             | 30          | 20          | 30        | 30              | 20            | 25    | 20        | 25      |
| Connecticut.....          | 35       | 25        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| Delaware.....             | 35       | 25        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| District of Columbia..... | 35       | 25        | 40      | 20             | 20          | 30          | 20        | 20              | 30            | 20    | 25        | 40      |
| Florida.....              | 35       | 25        | 40      | 25             | 25          | 30          | 25        | 20              | 30            | 20    | 25        | 40      |
| Georgia.....              | 35       | 25        | 40      | 25             | 20          | 30          | 25        | 20              | 30            | 20    | 20        | 40      |
| Idaho.....                | 20       | 25        | 20      | 40             | 40          | 25          | 40        | 40              | 25            | 35    | 30        | 20      |
| Illinois.....             | 30       | 20        | 35      | 25             | 20          | 25          | 20        | 20              | 20            | 20    | 20        | 35      |
| Indiana.....              | 30       | 20        | 35      | 20             | 20          | 25          | 20        | 20              | 25            | 20    | 20        | 35      |
| Iowa.....                 | 25       | 20        | 30      | 25             | 25          | 25          | 25        | 25              | 25            | 20    | 20        | 30      |
| Kansas.....               | 25       | 20        | 30      | 25             | 25          | 20          | 25        | 25              | 20            | 20    | 20        | 30      |
| Kentucky.....             | 30       | 20        | 35      | 25             | 20          | 25          | 20        | 20              | 25            | 20    | 20        | 40      |
| Louisiana.....            | 35       | 20        | 35      | 30             | 25          | 25          | 30        | 20              | 30            | 20    | 20        | 40      |
| Maine.....                | 35       | 30        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| Maryland.....             | 35       | 25        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 25        | 40      |
| Massachusetts.....        | 35       | 30        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| Michigan.....             | 30       | 20        | 35      | 20             | 20          | 30          | 20        | 20              | 25            | 20    | 25        | 35      |
| Minnesota.....            | 25       | 20        | 30      | 25             | 25          | 25          | 25        | 25              | 20            | 20    | 20        | 30      |
| Mississippi.....          | 30       | 20        | 35      | 25             | 25          | 25          | 25        | 20              | 25            | 20    | 20        | 40      |
| Missouri.....             | 25       | 20        | 30      | 25             | 25          | 25          | 25        | 25              | 20            | 20    | 20        | 35      |
| Montana.....              | 20       | 25        | 25      | 35             | 35          | 25          | 35        | 35              | 20            | 30    | 25        | 20      |
| Nebraska.....             | 25       | 20        | 30      | 30             | 25          | 20          | 25        | 25              | 20            | 20    | 20        | 30      |
| Nevada.....               | 25       | 30        | 20      | 40             | 40          | 25          | 40        | 40              | 30            | 35    | 30        | 20      |
| New Hampshire.....        | 35       | 30        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| New Jersey.....           | 35       | 25        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| New Mexico.....           | 25       | 20        | 25      | 35             | 35          | 20          | 35        | 35              | 25            | 30    | 20        | 30      |
| New York.....             | 35       | 25        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| North Carolina.....       | 35       | 25        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 25        | 40      |
| North Dakota.....         | 20       | 20        | 30      | 30             | 30          | 25          | 30        | 30              | 20            | 25    | 25        | 25      |
| Ohio.....                 | 30       | 20        | 35      | 20             | 20          | 30          | 20        | 20              | 25            | 20    | 20        | 40      |
| Oklahoma.....             | 25       | 20        | 30      | 30             | 30          | 20          | 30        | 25              | 25            | 25    | 20        | 35      |
| Oregon.....               | 20       | 30        | 20      | 40             | 40          | 30          | 40        | 40              | 25            | 40    | 35        | 20      |
| Pennsylvania.....         | 35       | 25        | 40      | 20             | 20          | 30          | 20        | 20              | 30            | 20    | 25        | 40      |
| Rhode Island.....         | 35       | 30        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| South Carolina.....       | 35       | 25        | 40      | 20             | 20          | 30          | 20        | 20              | 30            | 20    | 25        | 40      |
| South Dakota.....         | 20       | 20        | 30      | 30             | 30          | 20          | 30        | 30              | 20            | 25    | 20        | 30      |
| Tennessee.....            | 30       | 20        | 35      | 25             | 20          | 25          | 25        | 20              | 25            | 20    | 20        | 40      |
| Texas.....                | 30       | 20        | 35      | 30             | 30          | 20          | 30        | 25              | 25            | 25    | 20        | 35      |
| Utah.....                 | 20       | 20        | 20      | 40             | 35          | 20          | 35        | 35              | 25            | 30    | 25        | 20      |
| Vermont.....              | 35       | 25        | 40      | 20             | 20          | 35          | 20        | 20              | 30            | 20    | 30        | 40      |
| Virginia.....             | 35       | 25        | 40      | 20             | 20          | 30          | 20        | 20              | 30            | 20    | 25        | 40      |
| Washington.....           | 20       | 30        | 20      | 40             | 40          | 30          | 40        | 40              | 25            | 35    | 35        | 20      |
| West Virginia.....        | 30       | 20        | 35      | 20             | 20          | 30          | 20        | 20              | 25            | 20    | 25        | 40      |
| Wisconsin.....            | 25       | 20        | 30      | 25             | 20          | 25          | 20        | 25              | 20            | 20    | 20        | 35      |
| Wyoming.....              | 20       | 20        | 25      | 30             | 30          | 20          | 30        | 30              | 20            | 25    | 20        | 25      |

## telegraph messages, etc.—Continued.

|                           | Pennsylvania. | Rhode Island. | South Carolina. | South Dakota. | Tennessee. | Texas. | Utah. | Vermont. | Virginia. | Washington. | West Virginia. | Wisconsin. | Wyoming. |
|---------------------------|---------------|---------------|-----------------|---------------|------------|--------|-------|----------|-----------|-------------|----------------|------------|----------|
| Alabama.....              | 20            | 25            | 20              | 25            | 20         | 20     | 30    | 25       | 20        | 40          | 20             | 20         | 25       |
| Arizona.....              | 35            | 40            | 35              | 30            | 30         | 25     | 20    | 40       | 35        | 30          | 35             | 30         | 25       |
| Arkansas.....             | 25            | 25            | 20              | 25            | 20         | 20     | 25    | 25       | 25        | 35          | 20             | 20         | 25       |
| California.....           | 40            | 40            | 40              | 30            | 35         | 30     | 20    | 40       | 40        | 20          | 40             | 35         | 25       |
| Colorado.....             | 30            | 35            | 30              | 20            | 25         | 20     | 20    | 30       | 30        | 25          | 25             | 20         | 20       |
| Connecticut.....          | 20            | 20            | 20              | 30            | 25         | 30     | 35    | 20       | 20        | 40          | 20             | 25         | 30       |
| Delaware.....             | 20            | 20            | 20              | 30            | 20         | 30     | 35    | 20       | 20        | 40          | 20             | 20         | 30       |
| District of Columbia..... | 20            | 20            | 20              | 30            | 20         | 30     | 35    | 20       | 20        | 40          | 20             | 20         | 30       |
| Florida.....              | 20            | 25            | 20              | 30            | 20         | 20     | 35    | 25       | 20        | 40          | 20             | 25         | 30       |
| Georgia.....              | 20            | 25            | 20              | 25            | 20         | 20     | 35    | 25       | 20        | 40          | 20             | 20         | 30       |
| Idaho.....                | 40            | 40            | 40              | 25            | 35         | 30     | 20    | 40       | 40        | 20          | 35             | 30         | 20       |
| Illinois.....             | 20            | 25            | 20              | 20            | 20         | 20     | 25    | 25       | 20        | 35          | 20             | 20         | 20       |
| Indiana.....              | 20            | 20            | 20              | 20            | 20         | 25     | 30    | 20       | 20        | 40          | 20             | 20         | 25       |
| Iowa.....                 | 25            | 25            | 25              | 20            | 20         | 20     | 25    | 25       | 25        | 30          | 20             | 20         | 20       |
| Kansas.....               | 25            | 30            | 25              | 20            | 20         | 20     | 25    | 25       | 25        | 30          | 20             | 20         | 20       |
| Kentucky.....             | 20            | 25            | 20              | 25            | 20         | 25     | 30    | 20       | 20        | 40          | 20             | 20         | 25       |
| Louisiana.....            | 25            | 30            | 20              | 25            | 20         | 20     | 30    | 30       | 25        | 40          | 25             | 20         | 25       |
| Maine.....                | 20            | 20            | 25              | 30            | 25         | 35     | 40    | 20       | 20        | 40          | 20             | 25         | 35       |
| Maryland.....             | 20            | 20            | 20              | 30            | 20         | 30     | 35    | 20       | 20        | 40          | 20             | 20         | 30       |
| Massachusetts.....        | 20            | 20            | 20              | 30            | 25         | 30     | 35    | 20       | 20        | 40          | 20             | 25         | 30       |
| Michigan.....             | 20            | 20            | 20              | 20            | 20         | 25     | 30    | 20       | 20        | 40          | 20             | 20         | 25       |
| Minnesota.....            | 25            | 25            | 25              | 20            | 20         | 25     | 25    | 25       | 25        | 30          | 20             | 20         | 20       |
| Mississippi.....          | 25            | 25            | 20              | 25            | 20         | 20     | 30    | 30       | 20        | 40          | 20             | 20         | 25       |
| Missouri.....             | 20            | 25            | 20              | 20            | 20         | 20     | 25    | 25       | 25        | 35          | 20             | 20         | 20       |
| Montana.....              | 35            | 35            | 35              | 20            | 30         | 30     | 20    | 35       | 35        | 20          | 30             | 25         | 20       |
| Nebraska.....             | 25            | 30            | 25              | 20            | 20         | 20     | 20    | 25       | 25        | 30          | 20             | 20         | 20       |
| Nevada.....               | 40            | 40            | 40              | 30            | 35         | 35     | 20    | 40       | 40        | 20          | 35             | 30         | 25       |
| New Hampshire.....        | 20            | 20            | 20              | 30            | 25         | 30     | 40    | 20       | 20        | 40          | 20             | 25         | 30       |
| New Jersey.....           | 20            | 20            | 20              | 30            | 20         | 30     | 35    | 20       | 20        | 40          | 20             | 20         | 30       |
| New Mexico.....           | 30            | 35            | 30              | 20            | 25         | 20     | 20    | 35       | 30        | 30          | 30             | 25         | 20       |
| New York.....             | 20            | 20            | 20              | 30            | 25         | 30     | 35    | 20       | 20        | 40          | 20             | 20         | 30       |
| North Carolina.....       | 20            | 20            | 20              | 30            | 20         | 25     | 35    | 20       | 20        | 40          | 20             | 25         | 30       |
| North Dakota.....         | 30            | 30            | 30              | 20            | 25         | 25     | 25    | 30       | 30        | 30          | 25             | 25         | 20       |
| Ohio.....                 | 20            | 20            | 20              | 25            | 20         | 25     | 30    | 20       | 20        | 35          | 20             | 20         | 25       |
| Oklahoma.....             | 25            | 30            | 25              | 20            | 20         | 20     | 25    | 30       | 25        | 35          | 25             | 20         | 20       |
| Oregon.....               | 40            | 40            | 40              | 30            | 40         | 35     | 20    | 40       | 40        | 20          | 40             | 35         | 25       |
| Pennsylvania.....         | 20            | 20            | 20              | 25            | 20         | 30     | 35    | 20       | 20        | 40          | 20             | 20         | 30       |
| Rhode Island.....         | 20            | 20            | 20              | 30            | 25         | 30     | 40    | 20       | 20        | 40          | 20             | 25         | 30       |
| South Carolina.....       | 20            | 20            | 20              | 30            | 20         | 25     | 35    | 25       | 20        | 40          | 20             | 20         | 30       |
| South Dakota.....         | 25            | 30            | 30              | 20            | 25         | 25     | 25    | 30       | 30        | 30          | 35             | 20         | 20       |
| Tennessee.....            | 20            | 25            | 20              | 25            | 20         | 20     | 30    | 30       | 25        | 40          | 20             | 20         | 25       |
| Texas.....                | 30            | 30            | 25              | 25            | 20         | 20     | 25    | 30       | 30        | 35          | 25             | 25         | 25       |
| Utah.....                 | 35            | 40            | 35              | 25            | 30         | 25     | 20    | 35       | 35        | 25          | 30             | 25         | 20       |
| Vermont.....              | 20            | 20            | 25              | 30            | 25         | 30     | 35    | 20       | 20        | 40          | 20             | 25         | 30       |
| Virginia.....             | 20            | 20            | 20              | 30            | 20         | 30     | 35    | 20       | 20        | 40          | 20             | 20         | 30       |
| Washington.....           | 40            | 40            | 40              | 30            | 40         | 35     | 25    | 40       | 40        | 20          | 40             | 35         | 25       |
| West Virginia.....        | 20            | 20            | 20              | 25            | 20         | 25     | 30    | 20       | 20        | 40          | 20             | 20         | 25       |
| Wisconsin.....            | 20            | 25            | 20              | 20            | 20         | 25     | 25    | 25       | 20        | 35          | 20             | 20         | 20       |
| Wyoming.....              | 30            | 30            | 30              | 20            | 25         | 25     | 20    | 30       | 30        | 25          | 25             | 20         | 20       |



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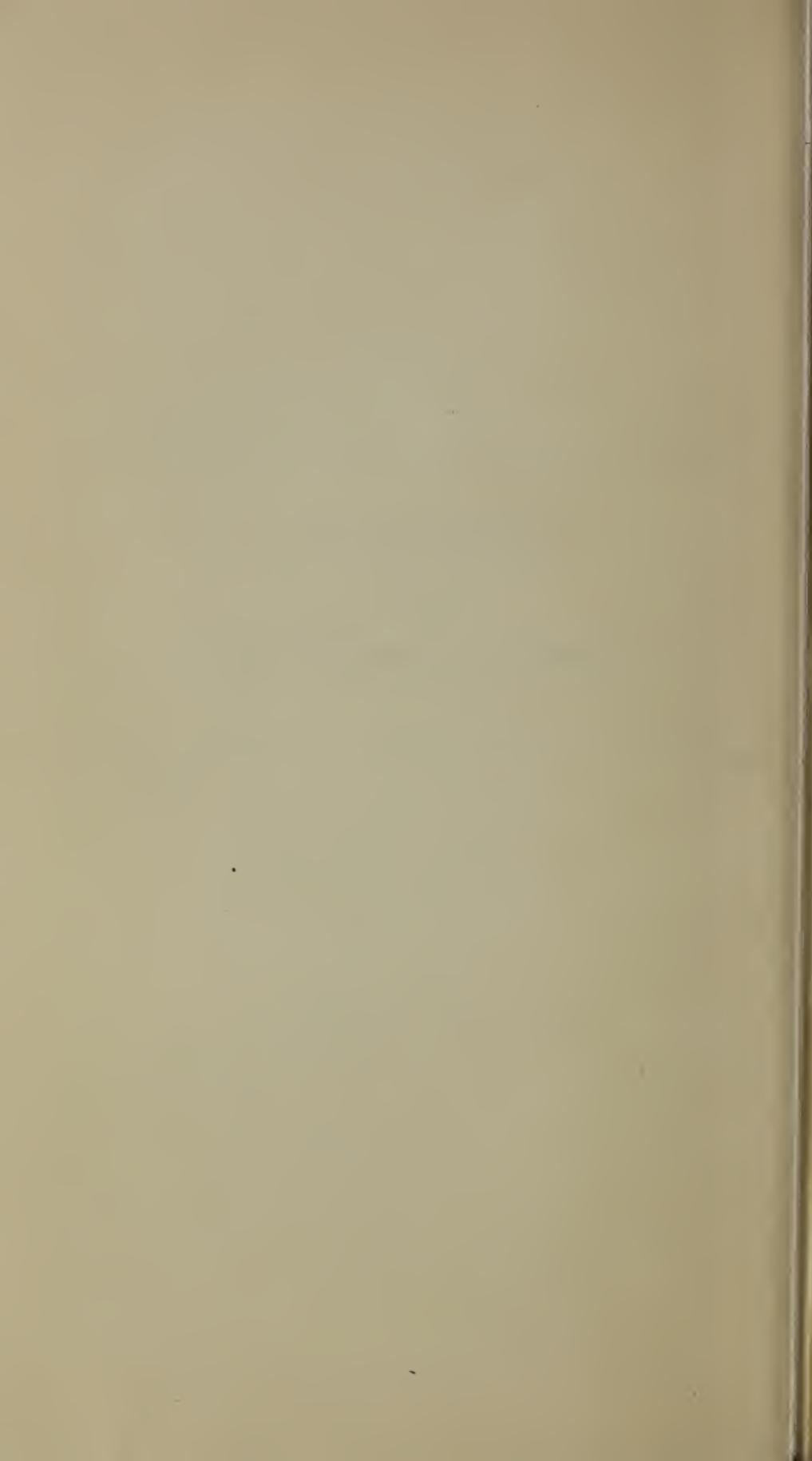
## APPENDIX E.

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### TABLE OF NOTARIAL FEES.

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## APPENDIX E.

### *Notarial and justice of the peace fees.*

| State or Territory.  | Notary. | Justice of<br>the peace. |
|--|---------|--------------------------|
| Alabama.....   | \$0.50  | \$0.25                   |
| Alaska:  |         |                          |
| First division.....  | .50     | .30                      |
| Second, third, and fourth divisions.....   | .75     | .40                      |
| Arizona.....   | .75     | .75                      |
| Arkansas.....  | .50     | .10                      |
| For taking and certifying each acknowledgment.....   |         | .50                      |
| California.....  | .50     | .25                      |
| For every certificate and seal.....  | 1.00    | .....                    |
| Colorado.....  | .25     | .....                    |
| Counties of first class.....   |         | .05                      |
| Counties of second class.....  |         | .10                      |
| Counties of third class.....   |         | .15                      |
| Counties of fourth class.....  |         | .15                      |
| Counties of fifth class.....   |         | .15                      |
| For each certificate.....  |         | .25                      |
| Connecticut:   |         |                          |
| For administering an oath.....   | .10     | .10                      |
| For taking an acknowledgment.....  | .25     | .....                    |
| For taking an affidavit.....   |         | .10                      |
| Delaware.....  |         | .25                      |
| For administering and certifying under hand and seal an oath.....                              | .50     | .....                    |
| Certificate under hand and notarial seal, when notary certifies to each, a fee is allowed..... | .35     | .....                    |
| District of Columbia:  |         |                          |
| For each certificate and seal.....   | .50     | .....                    |
| For administering an oath.....   | .15     | .....                    |
| Fees for justice of the peace are fixed by the supreme court of the district.                  |         |                          |
| Florida:   |         |                          |
| Administering an oath.....   | .10     | .06                      |
| Certificate and seal.....  | .50     | .....                    |
| Georgia:   |         |                          |
| For administering oath in any case.....  | .30     | .30                      |
| In cities of not less than 54,000 and not more than 80,000.....                                |         | .50                      |
| Hawaii.....  | .25     | .....                    |
| Idaho:   |         |                          |
| For administering and certifying an oath.....  | .25     | .15                      |
| For every certificate under seal.....  | .50     | .....                    |

*Notarial and justice of the peace fees—Continued.*

| State or Territory.  | Notary. | Justice of the peace. |
|--|---------|-----------------------|
| <b>Illinois:</b>   |         |                       |
| Certificate under seal.....  | \$0.25  | .....                 |
| Administering an oath.....   | .25     | .....                 |
| Administering an oath to an affidavit when drawn by the justice.....                 |         | \$0.35                |
| Administering an oath to an affidavit when not drawn by the justice.....             |         | .10                   |
| <b>Indiana:</b>  |         |                       |
| For each certificate and seal.....   | .50     | .....                 |
| Administering an oath.....   | .10     | .05                   |
| For writing an affidavit.....  |         | .25                   |
| <b>Iowa:</b>   |         |                       |
| For administering an oath.....   | .05     | .05                   |
| For certifying to same under official seal.....                                      | .25     | .25                   |
| <b>Kansas:</b>   |         |                       |
| Kentucky.....  | .25     | .20                   |
| Louisiana.....   | .50     | .25                   |
| Maine.....   | .25     | .25                   |
| Maryland.....  | .62½    | .10                   |
| Massachusetts.....   | .25     | .25                   |
| Michigan.....  | .25     | .25                   |
| Minnesota.....   | .25     | .....                 |
| For administering an oath.....   |         | .15                   |
| Certifying to the same.....  |         | .15                   |
| <b>Mississippi:</b>  |         |                       |
| Missouri.....  | .50     | .25                   |
| Administering an oath.....   |         | .05                   |
| Certificate.....   |         | .15                   |
| <b>Montana:</b>  |         |                       |
| Nebraska:  |         |                       |
| Administering an oath.....   | .05     | .....                 |
| For each certificate and seal.....   | .25     | .....                 |
| Taking an affidavit.....   |         | .25                   |
| Certificate.....   |         | .25                   |
| <b>Nevada:</b>   |         |                       |
| Administering an oath.....   | .25     | .....                 |
| Certificate and seal.....  | .50     | .....                 |
| In counties polling 800 votes or less, for administering an oath or affirmation..... |         | .25                   |
| Certificate to the same.....   |         | .25                   |
| In counties over 800, administering an oath and certifying to the same.....          |         | .15                   |
| <b>New Hampshire:</b>  |         |                       |
| <b>New Jersey:</b>   |         |                       |
| Administering an oath.....   | .12     | .12                   |
| For certificate and seal.....  | .20     | .20                   |
| <b>New Mexico:</b>   |         |                       |
| For administering or certifying to any oath.....                                     | .25     | .....                 |
| For any certificate under seal.....  | .50     | .....                 |
| Affidavit, oath, and certificate.....  |         | .25                   |

*Notarial and justice of the peace fees—Continued.*

| State or Territory.  | Notary. | Justice of the peace. |
|--|---------|-----------------------|
| New York.....  | \$0.12  | \$0.12                |
| North Carolina:  |         |                       |
| Affidavit, including jurat and certificate.....  | .25     | .25                   |
| North Dakota:  |         |                       |
| Oath.....  | .10     | -----                 |
| For each certificate and seal.....   | .25     | -----                 |
| Taking affidavits.....   |         | .25                   |
| Administering an oath.....   |         | .10                   |
| Certificate.....   |         | .25                   |
| Ohio.....  | .40     | .40                   |
| Oklahoma.....  | .25     | -----                 |
| For administering an oath.....   |         | \$0.05                |
| Acknowledgment.....  |         | .50                   |
| Oregon.....  | 1.00    | .25                   |
| Pennsylvania:  |         |                       |
| Notarial affidavit of account under seal.....  | .25     | -----                 |
| Drawing and certifying affidavit.....  | 1.00    | -----                 |
| Oath or affirmation.....   | .12½    | -----                 |
| In Allegheny County, administering oath or affidavit and certifying the same with seal.....                                      | 1.00    | -----                 |
| Justice of the peace.....  |         | .25                   |
| In Philadelphia  |         |                       |
| The fees of notary in Philadelphia are increased 50 per cent.  |         |                       |
| In the counties of Center, Lycoming, Montour, Blair, Wyoming, Snyder, Westmoreland, and York the fees are increased 25 per cent. |         |                       |
| Philippines:   |         |                       |
| For administering notarial affidavit with seal.....  | .25     | -----                 |
| Each oath.....   | .20     | .20                   |
| Porto Rico.....  | .50     | .50                   |
| Rhode Island.....  | .25     | .50                   |
| South Carolina:  |         |                       |
| Oath.....  | .25     | -----                 |
| For notarial certificate with seal.....  | .50     | -----                 |
| Taking affidavit.....  |         | .25                   |
| South Dakota:  |         |                       |
| Administering an oath.....   | .10     | .25                   |
| Taking affidavit and seal.....   | .25     | -----                 |
| Tennessee:   |         |                       |
| For every certificate not included in some other service.....  | .50     | .20                   |
| For every affidavit not included in some other service.....  |         | .15                   |
| Texas.....   | .25     | -----                 |
| Administering each oath without certificate.....   |         | .10                   |
| Administering oath with certificate.....   |         | .25                   |
| Utah.....  | .50     | -----                 |
| For each certificate.....  |         | .25                   |
| For administering an oath.....   |         | .25                   |
| Vermont.....   | .25     | .12                   |

*Notarial and justice of the peace fees—Continued.*

| State or Territory.   | Notary. | Justice of<br>the peace. |
|---|---------|--------------------------|
| Virginia.....   | \$0.25  | \$0.25                   |
| For taking and certifying affidavits of witnesses where taken in an hour..... | .75     | .75                      |
| Washington.....   | .50     | .25                      |
| West Virginia.....  | .25     | .20                      |
| Wisconsin:  |         |                          |
| For administering an oath.....  | .25     | .25                      |
| For certificate and seal.....   | .25     | .25                      |
| Wyoming:  |         |                          |
| Oath.....   | .50     | .50                      |
| Certificate and seal.....   | .50     | .....                    |

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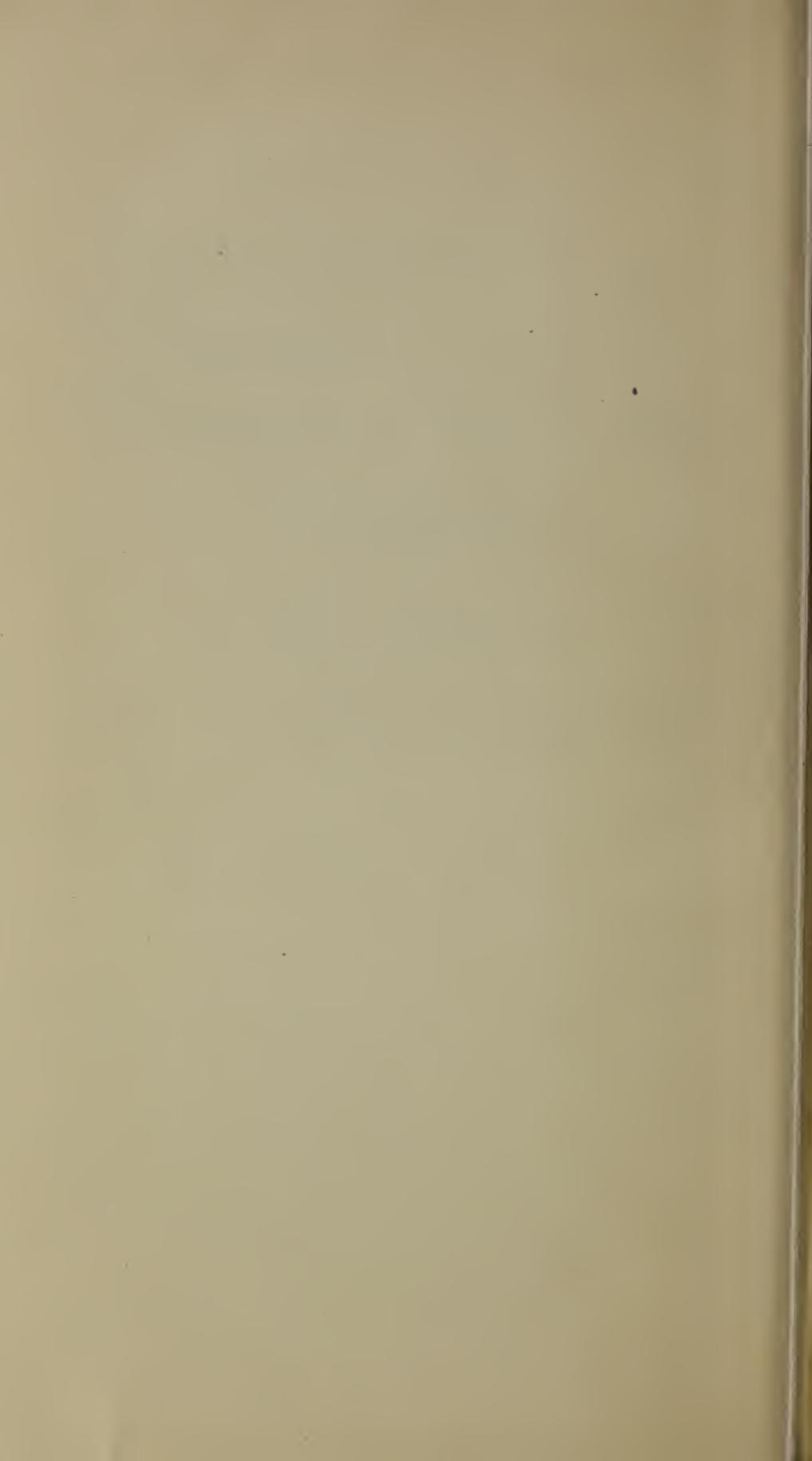
## APPENDIX F.

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### PAYMENT OF TIPS.

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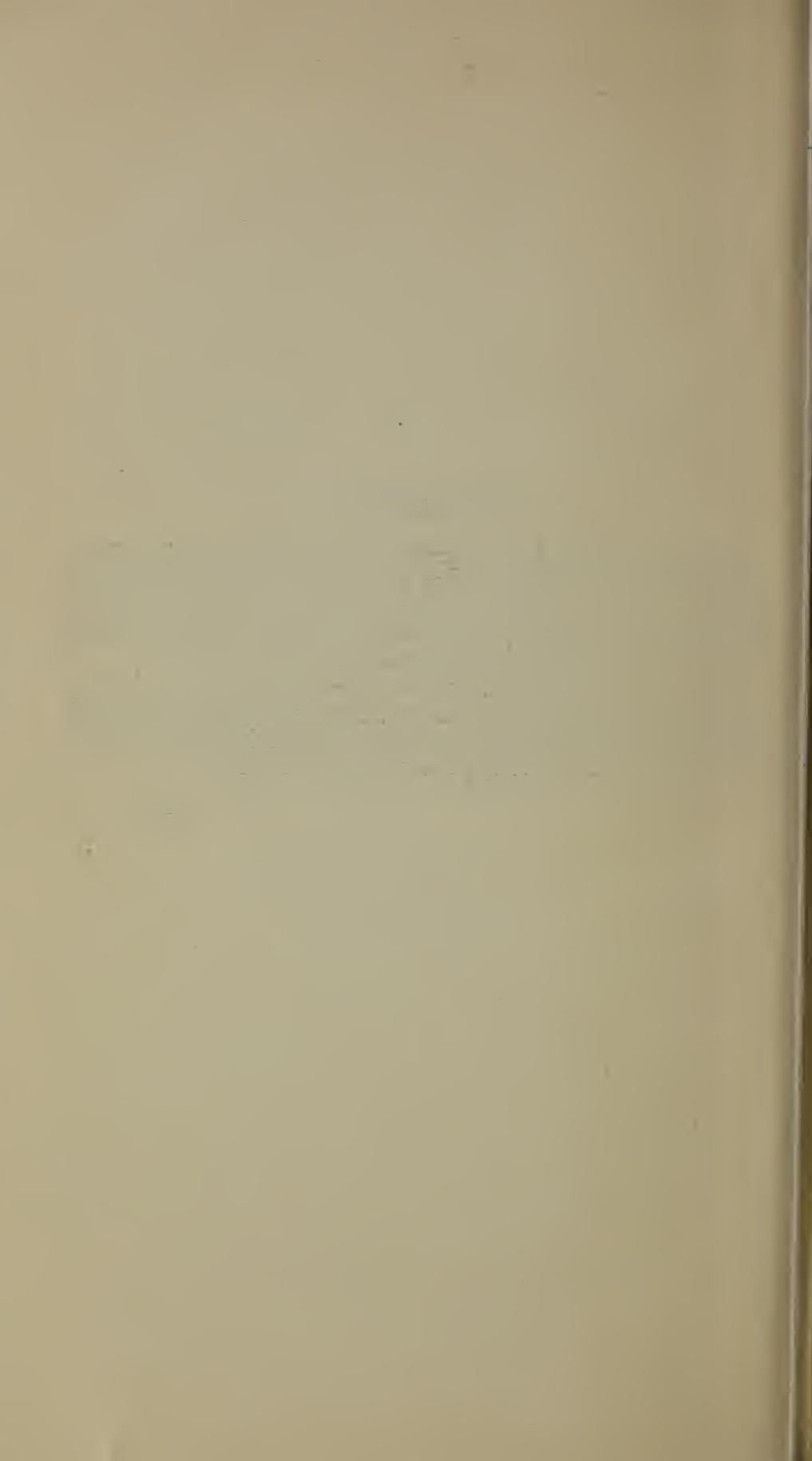
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#### **APPENDIX F.**

Payment of tips, fees, or gratuities to any steward, waiter, porter, or other employee at any hotel, restaurant, café, eating house, or to any porter or other employee of any sleeping-car company, corporation, or carrier is prohibited by law in the States of Arkansas and Iowa.

Payment of tips, fees, or gratuities to any person in the employ of any hotel, restaurant, café, dining car, railroad company, or sleeping-car company is prohibited by law in the States of Mississippi and South Carolina.



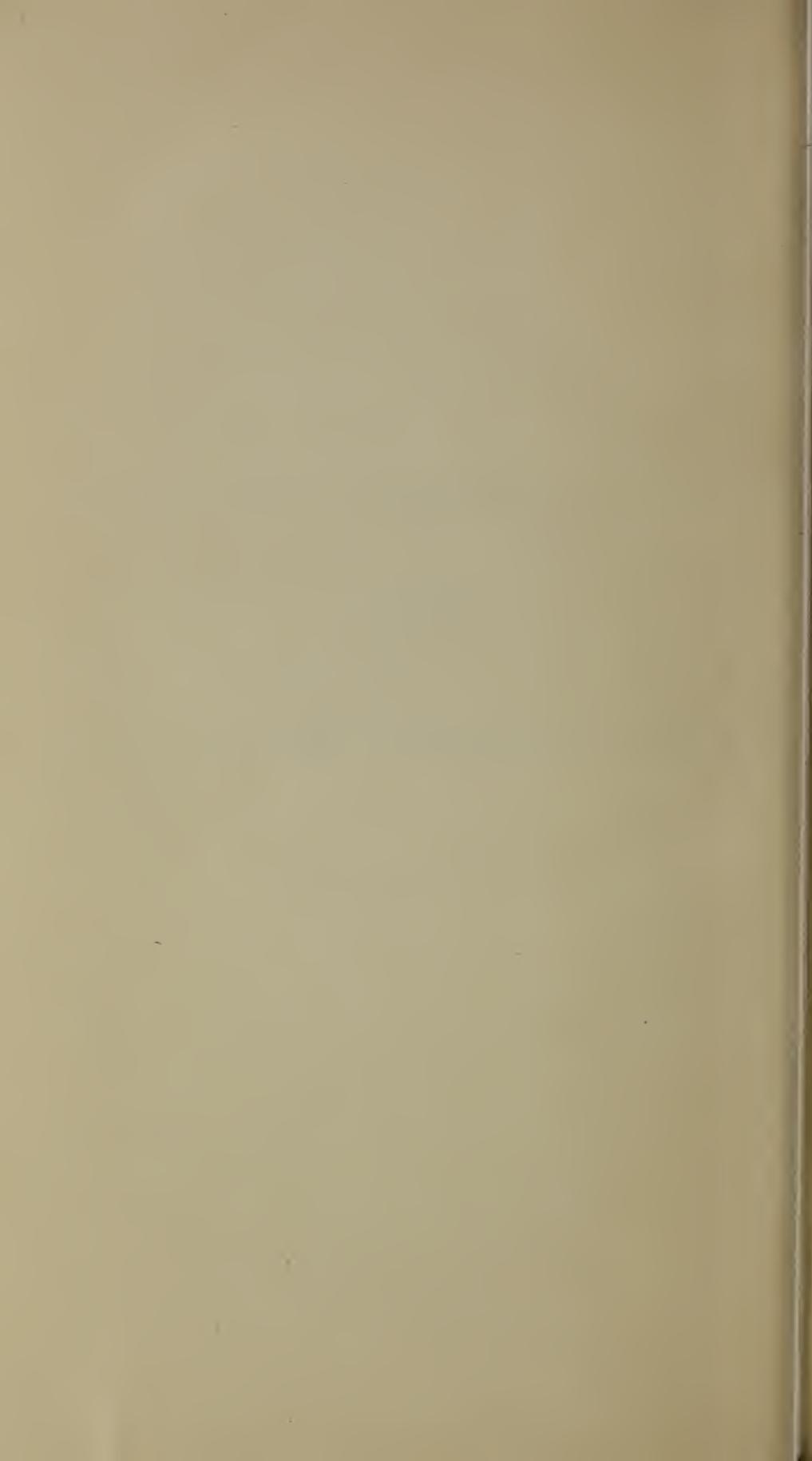
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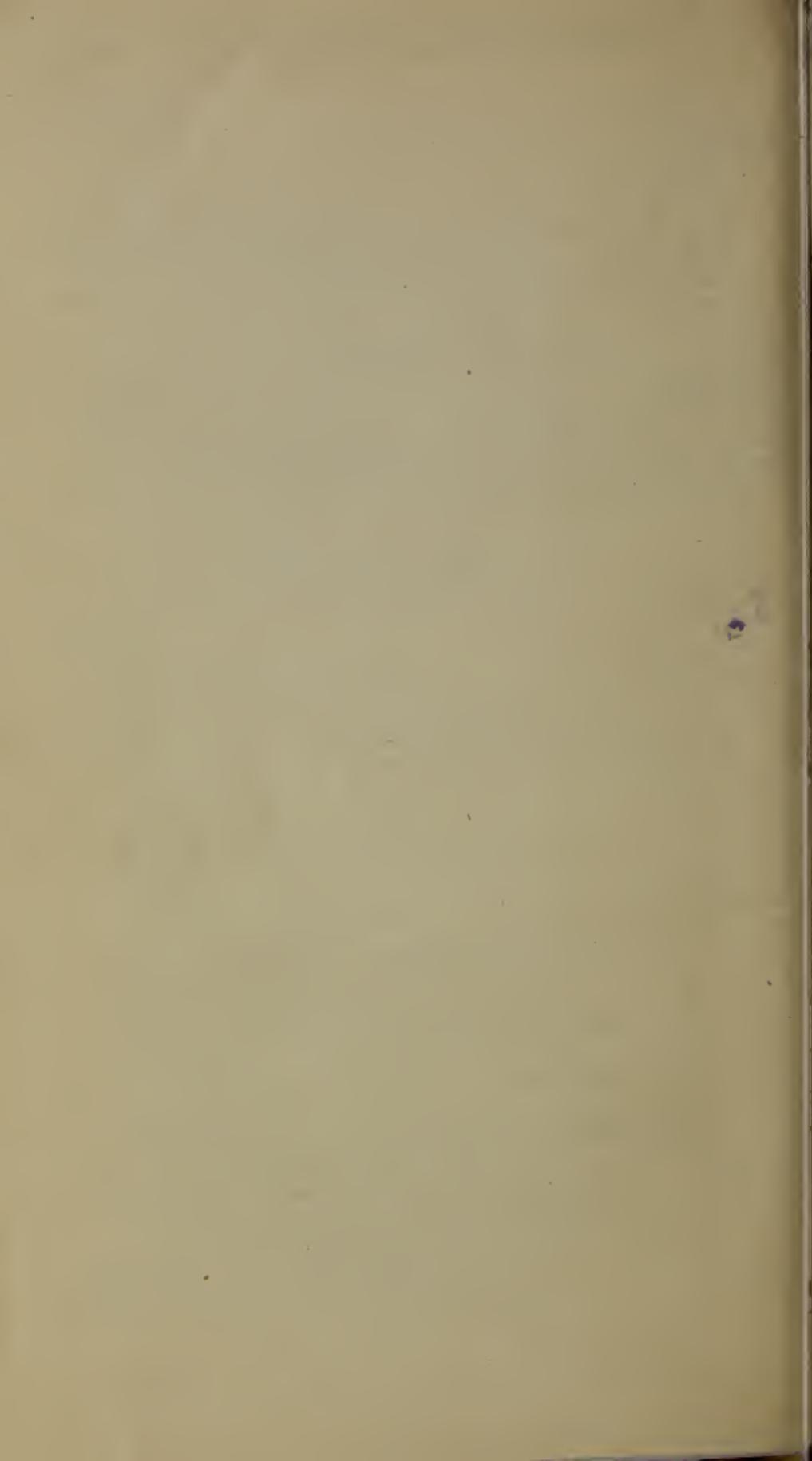
|   |    |
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Amendment No. 1 to Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY  
WASHINGTON

APRIL 1, 1919.

MEMORANDUM NO. 271.

AMENDMENTS TO FISCAL REGULATIONS.

The paragraphs and sections of paragraphs of the Fiscal Regulations of this department, effective December 1, 1917, identified by the numbers and letters set out below, are hereby amended to read as follows, effective March 1, 1919:

**10. Appointment and oath of office.**—Except temporary assistants and laborers outside of Washington, employed, subject to civil-service rules, under letters of authority, every person entering the service of the department will be appointed by the Secretary at a specified rate of compensation. In no circumstances shall an appointment for service in the District of Columbia be issued the compensation under which is payable from the appropriation "Miscellaneous Expenses" (contingent fund), or from any other lump-fund appropriation, unless such appropriation contains specific authority for such employment. In all cases of original appointment, promotion, demotion, or transfer from one position to another on a statutory roll, or of an original appointment on a lump-fund roll, or of a transfer from the statutory roll of one bureau to a lump-fund roll of another bureau, an oath of office<sup>1</sup> must be executed and filed with the bureau before the first payment of salary will be made.<sup>2</sup>

**23. Deduction for Sunday or holiday absence.—** In the adjustment of salaries the following principles will be applied to Sundays or holidays:

(a) When such days occur at the beginning of a period of leave without pay a deduction of pay for such days will be made only when the employee was not actually on duty immediately preceding the Sunday or holiday.

(b) When such days occur within a period of leave without pay a deduction of pay will be made therefor.

(c) When such days occur at the conclusion of a period of annual or sick leave a deduction of pay will be made therefor only when the employee, instead of returning to duty on the day following the Sunday or holiday, immediately enters upon a period of leave without pay.

A deduction of pay will also be made for Sundays or holidays at the conclusion of an indefinite period of leave without pay, or absence without permission charged as leave without pay, as under such circumstances an employee can not be restored to a pay status prior to his actual return to duty.

No deduction of pay will be made for a Sunday or holiday following leave without pay granted for a definite period, if the employee returns to duty on the day following the Sunday or holiday.

**29. Purchase orders approved by the Secretary.—** All orders for job work, or for the purchase of supplies, in excess of \$100 must be approved by the Secretary except in the case of the Weather Bureau, the Forest Service, and the Bureau of Public Roads, which may issue purchase orders for amounts not exceeding \$500, and except in case of the Forest Service and the Bureau of Public Roads, which may, for amounts less than \$2,500, also let contracts for road construction station work and issue purchase orders for supplies, materials, or equipment required exclusively for the construction and maintenance of

roads or trails under the provisions of the 10 per cent forest road and trail provisions, section 8 of the Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific cooperative funds deposited for road improvement work; but no automobiles, motor boats, or other motor-driven vehicles, no cameras or lenses, and no medicines for personal use (see par. 66, sec. (m)) shall be purchased without specific authority of the Secretary. (Reproduced from Memorandum No. 263, effective Feb. 15, 1919.)

**31. Acceptance of Bids; Contract and Bond.**—No price shall be accepted unless it is reasonable. All bids and proposals shall be subject to these regulations. The contract of purchase will be complete and binding upon acceptance by the department of the bid or proposal. The Chief of the Weather Bureau, the Forester, or a district forester when previously authorized in writing by the Forester, and the Director of the Bureau of Public Roads, or a district engineer of that bureau when previously authorized in writing by the Director, may accept bids or proposals when the amount involved is \$500 or less. The Forester or Director, and a district forester or a district engineer when authorized as aforesaid, may, when the amount involved is less than \$2,500, accept bids or proposals for road construction station work, or for supplies, materials, and equipment required exclusively for the construction of roads or trails, giving notice of all acceptances by themselves. A formal contract and bond must be required for all construction work let to contract. In other cases the officer accepting the bid may, in his discretion, require such contract and bond. The services of the most available law officer of the department should be utilized in preparing contracts and bonds. An official in charge of an experiment station in Alaska, Hawaii, Porto Rico, or the Island of Guam, when previously author-

ized in writing by the Secretary, may accept bids or proposals up to amounts fixed in such authorization, and shall give notice of the acceptance thereof. In all other cases acceptances and notices thereof will be by the Secretary. Except in such cases and cases in which, pursuant to the Administrative Regulations, there may be a waiver, as evidence of contract of purchase, the Secretary may require the bidder or maker of a proposal to sign a written contract, supported by appropriate bond, when the amount involved is \$1,000 or more. When less than \$50 is involved and answers to inquiries, made in compliance with the Fiscal Regulations, result in quotations of reasonable prices, the lowest price quoted may be used informally by the chief of the bureau concerned as the basis of purchases in the open market. Unless otherwise stated in the specifications, or advertisement for bids or proposals, or in the contract of purchase, the department shall be bound only for the particular supplies specified therein, and shall not be bound for supplies which may be purchased at any other time during that fiscal year. (Reproduced from Memorandum No. 263, effective Feb. 15, 1919.)

**42. Accounts for Rent, Supplies and Services Other Than Personal, How Rendered.**—Every account for rent, or for supplies furnished, or services (other than personal) rendered by any person or persons not officially connected with the department or by any firm or corporation, should be prepared upon a form 5 voucher, in the name of the individual, firm, or corporation to whom payment is legally due. Accounts for rent should be rendered in accordance with paragraph 73, while accounts for supplies and services other than personal should be fully itemized, showing quantity and unit price, and the date of each item thereof should correspond with the date of actual delivery or performance. Accounts for rent or

services (other than personal) for fractional parts of a month, if charged for at a per annum or monthly rate, should be computed on the basis of the number of days which actually occur in the month covered by the account. For example, in a 30-day month one-thirtieth of the monthly rate should be allowed for each and every day the premises were occupied or the service rendered, and in a 31-day month one-thirty-first of the monthly rate should be allowed.

**44. Time Element in Contracts; Liquidated Damages.**—Whenever the necessity arises for inviting bids for the erection of buildings, the installation of drainage systems, the furnishing of special supplies and apparatus, etc., in connection with which time is the potent factor, and failure to perform the service within the given period will result in substantial damage to the United States, bidders should be notified at the time they are requested to bid that the department reserves the right to require a stipulation in the agreement to be executed by the successful bidder, fixing, at so many dollars for each day's delay, the damage which will result to the United States in the event of failure to complete the agreement within the time specified; and in all bids upon which agreements containing a damage clause will subsequently be based the time within which the work is to be finished should, if possible, be stated.

All signed and approved copies of agreements intended to be retained by contractors should be sent them by registered mail and return receipt demanded, and when such agreements contain a damage clause there should also be forwarded therewith a letter signed by the chief of the bureau concerned with request that it be acknowledged.

In the case of agreements containing a damage clause, the bureau for whose benefit the agreement is drawn will retain the letter of acknowledgment and the registry return

receipt until performance of the agreement is completed and the final account thereunder is prepared, when the registry return receipt, or both the registry return receipt and letter of acknowledgment, as the case may be, should be attached to the final settlement voucher.

In preparing the agreement, the solicitor of the department may omit the damage clause if, in his judgment, it is not essential to the proper performance of the contract, even though the bidder may have previously been notified that such clause will be required.

The request for the preparation of an agreement, lease, or contract will be sent to the solicitor of the department, where five copies will be prepared and forwarded to the bureau. One of these copies will be retained by the bureau and one forwarded to the office of inspection; the other three copies will be sent to the contractor or lessor for execution and return to the bureau, whence they will be forwarded to the solicitor for execution by the Secretary. When so executed, the solicitor will return them to the bureau, which will immediately send one copy to the contractor or lessor and one copy to the office of inspection, the latter for ultimate transmission, through the disbursing clerk, to the Auditor for the State and other departments.

**46. Contract and Bond, When Required.**—When bids for construction or road construction station work are accepted, a contract and bond will be required.

A contract and bond will, as a general rule, be required for supplies and materials procured under informal bid when the aggregate amount involved is more than \$1,000, or when supplies and materials, or equipment are procured by the Forest Service or Bureau of Public Roads exclusively for the construction or maintenance of roads or trails where the amount involved is \$2,500 or more. This requirement may be waived, however, by the Secretary,

when the articles to be purchased are of regular standard make or manufacture and in connection with the purchase of seeds for congressional distribution when immediate delivery is required. (Reproduced from Memorandum No. 263, effective Feb. 15, 1919.)

**53. Indorsement of and Payment for Telegrams; Identification Cards.**—All telegraph messages relating to the business of the department should be indorsed, "U. S. Official Business, Government Rate." Messages sent from or to Washington, D. C., should not be paid for by the persons sending or receiving the same, except where payment is demanded as a condition to the transmission or delivery of the message. Telegrams not prepaid should have the additional words, "Charge Department of Agriculture, Bureau of .....," written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same included in the company's monthly bill. Telegraph messages between points in the field should be prepaid at the Government rate by the employee, where payment is demanded as a condition to the transmission or delivery, and a copy of each prepaid message should support the claim for reimbursement. Identification cards for presentation to agents may be obtained upon application, through the chief of bureau, to the chief clerk of the department. These identification cards must not be used to avoid the payment of commercial rates on any business not a proper charge against the Government.

**57. Radiograms and Cablegrams.**—When necessary to send messages by cable or wireless, use as few words as possible and resort to a code when practicable. The Trans-Oceanic Radio Service will handle a certain amount of Government traffic to and from Europe, Honolulu, Guam, and the Philippine Islands. Government trans-Atlantic dispatches filed in telegraph and cable offices

will be forwarded to the communication office, Navy Department, for transmission by radio unless it is indicated on the dispatch that it is to be transmitted by cable. All Government trans-Pacific dispatches for transmission by radio not originating in or around Washington should be filed in telegraph and cable offices addressed "Via Navy Radio, San Francisco." In order to avoid delay in dispatches originating in or around Washington which are to be transmitted by radio they should be sent, together with two carbon copies, to the office of the Secretary, through the department superintendent of telegraph, whence they will be transmitted to the communication office, Navy Department.

**73. Accounts for Rent of Land and Buildings.**—An account for the rent of land, buildings, or rooms should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises be held under a lease, the voucher should be prepared in the name of the lessor, whether he be the owner or merely the agent for the company; if there be no lease, the voucher should be made in the name of the owner, whether individual, firm, or corporation. Accounts for fractional parts of a month, if rent is charged for at a per annum or monthly rate, should be computed on the basis of the number of days which actually occur in the month covered by the account. For example, in a 30-day month payment of one-thirtieth of the monthly rate should be allowed for each and every day the premises were occupied, and in a 31-day month one-thirty-first of the monthly rate should be allowed.

**83. Expenses not reimbursable in addition to per diem; Expenses reimbursable.**—Employees authorized to receive per diem allowances in lieu of subsistence will not be reimbursed, in addition, for—

- (a) Meals;
- (b) Lodging;
- (c) Fees to hotel employees;
- (d) Waiter fees;
- (e) Fees to dining-room stewards on steamships;
- (f) Bath;
- (g) Laundry;
- (h) Telegrams reserving hotel or Pullman accommodations;
- (i) Street-car or other fares between place of lodging or where meals are taken, and place where duty is to be performed;
- (j) Other subsistence expenses;

but, in addition to the per diem allowance, may be reimbursed for expenses actually and necessarily incurred for—

- (k) Railroad and steamboat fares;
- (l) Fees to cabin and deck stewards;
- (m) Sleeping berth;
- (n) Stateroom on steamboats;
- (o) Seats in parlor or chair cars;
- (p) Street-car, transfer-coach, omnibus, cab, carriage, and taxicab fares, in amounts not exceeding 50 cents for each personal transfer, if such charge is not in excess of the locally prevailing rates, except when incurred between place of lodging, or where meals are taken, and place where duty is to be performed (see section (i)): *Provided, however,* That where duty is performed at more than one place on any one day street-car or other fares may be allowed between such places of duty: *Provided further,* That satisfactory explanations as to necessity accompany charges for taxicab or other means of transportation more expensive than street cars. Payments in excess of 50 cents due to higher locally prevailing rates must likewise be explained in writing;

- (q) Transfer of baggage at rates not exceeding 50 cents for personal baggage, and a like charge for each additional piece of baggage containing Government property or private property for Government use, when not in excess of locally prevailing rates. (For rates in the District of Columbia see Appendix G.) Payments in excess of 50 cents due to higher locally prevailing rates must be explained in writing;
- (r) Livery hire, stage fare, and other means of conveyance between points not accessible by railroad;
- (s) Fees for checking baggage at depots and docks;
- (t) Fees to Pullman, depot, and dock porters;
- (u) Other expenses of transportation:

*Provided*, That payment of any fee herein mentioned in any State in which payment of such fee is prohibited by law will not be reimbursed. (See Appendix F.)

**86. Actual Traveling Expenses Defined.**—Proper and legitimate actual traveling expenses, when authorized, are those usual and essential to the comfort of travelers, and may embrace any one or more of the following items of expenditure, if actually incurred, provided that reimbursement for subsistence expenses shall in no case exceed \$5 a day.

(Sections (a) to (d), inclusive, unchanged.)

(e) Street car, transfer coach, omnibus, cab, carriage, or taxicab fares will be allowed in amounts not exceeding 50 cents for each personal transfer if the charge is not in excess of the locally prevailing rates: *Provided*, That satisfactory explanations as to necessity accompany charges for taxicabs or other means of transportation more expensive than street cars. Tips to drivers or chauffeurs will not be allowed. Transfers of baggage at rates not to exceed 50 cents for personal baggage, and a like charge for each additional piece of baggage containing Government property or private property for Government use will be allowed when not in excess of the locally prevailing rates. (For rates in the District of Columbia see Appendix G.)

All charges for baggage transfers included in reimbursement accounts must be supported by a statement indicating the kind of baggage transferred (whether hand bag, suit case, trunk, etc.) and the number of pieces. Payments in excess of 50 cents for personal transfers or transfers of baggage due to higher locally prevailing rates must be explained in writing. Personal transfers and transfers of baggage between hotels will be allowed only when satisfactorily explained. Storage charges on baggage to avoid frequent transfers may be allowed when properly explained.

(Sections (f) and (g) unchanged.)

(h) Except as provided in paragraph 86 (v), customary charges for subsistence expenses, not to exceed in the aggregate \$5 for any one day, may be allowed, and will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the daytime, waiter fees not exceeding 30 cents in any one day; fees for checking and portage of baggage upon arrival at and departure from hotels not to exceed 10 cents for portage of, and 10 cents for checking, each piece; laundry to be included in subsistence expenses for the date on which paid; telegrams to hotels reserving accommodations (but not telegrams reserving Pullman accommodations); and all other subsistence expenses. Charges for laundry at an average rate not exceeding 20 cents a day for each day while in travel status must include all expenses incurred for that item during the period for which the voucher is rendered and must not include laundry items brought forward from previous periods. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Receipts for laundry must be submitted or a written statement filed with the account showing the impracticability of obtaining such receipts. A charge for lodging at a hotel and a charge for sleeping berth for the same night will be allowed only when accompanied by a

definite statement of necessity: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix F.)

(Sections (i) to (q), inclusive, unchanged.)

(r) Under the provisions of sections (p) and (q) of this paragraph shipments, if by common carrier, must be made on departmental bills of lading, released at a valuation of \$10 per 100 pounds. The employee to whom such departmental bill of lading is issued is not authorized to make any change therein, by writing across the face thereof or otherwise, which will raise the classification of, or increase the freight charge on, the shipment. Each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it that the property so shipped consists of the household goods of the employee transferred and is exclusively his property, that all other personal property so transferred is to be used in official work, and that the transportation was furnished on the occasion of his permanent transfer to a new official station. If the weight of the shipment exceeds 5,000 pounds the employee must ship the excess weight on a commercial bill of lading and pay the charges on same from his private funds. He must not, under any circumstances, ship more than 5,000 pounds on the departmental bill of lading.

(Sections (s) to (v), inclusive, unchanged.)

Appendix F of the Fiscal Regulations of this department, as adopted December 1, 1917, is hereby amended to read as follows:

#### APPENDIX F.

In Arkansas payment of tips, fees, or gratuities to any porter, or any other employee of any hotel, restaurant, café, eating house, or to any porter or other employee of any sleeping-car company or dining-car company or corporation or carrier operating any sleeping car or dining car is prohibited by law.

In Iowa and Georgia payment of a gratuity, tip, or other thing of value or of valuable consideration to any employee of any hotel, restaurant, or other public place, or to any employee of any person, firm, partnership, or corporation, or of any public-service corporation engaged in the transportation of passengers is prohibited by law.

In Mississippi, South Carolina, and Tennessee payment of tips, fees, or gratuities to any person in the employ of any hotel, restaurant, café, dining car, railroad company, or sleeping-car company is prohibited by law.

An additional appendix is included in the Fiscal Regulations of this department, as follows:

#### APPENDIX G.

*Rates for transfer of baggage in the District of Columbia to and from railroad stations, steamship docks, etc.*

|  | One<br>piece. | Each<br>addi-<br>tional<br>piece. | Hand<br>baggage<br>per<br>piece. |
|--|---------------|-----------------------------------|----------------------------------|
| NORTHWEST.   |               |                                   |                                  |
| Michigan Ave. from North Capitol to Reservoir; to Park Place; to Rock Creek Church Road; to Spring Road; to Adams Mill Road; to 20th St.; to Calvert St.; to Belmont Road; to Massachusetts Ave.; to Reservoir St.; to 35th St.; to Lower Water St.; to 17th St..... | \$0.50        | \$0.50                            | \$0.35                           |
| Spring Road and Rock Creek Church Road to Shepherd St.; to 19th St.....  | .75           | .50                               | .35                              |
| Shepherd St. to Decatur St., between 3d St. and Rock Creek Park.....   | 1.00          | .50                               | .50                              |
| Decatur St. to Kennedy St., between 3d St. and Rock Creek Park.....  | 1.00          | .50                               | .50                              |
| R St. to W St., west of Oak Hill Cemetery to 35th St.....  | .75           | .50                               | .35                              |
| Reservoir St. to Davis St., between 35th and 37th Sts.....   | .75           | .50                               | .35                              |
| West of Rock Creek Park bounded by Cathedral Ave., 34th St., and Massachusetts Ave.....  | .75           | .50                               | .35                              |
| Rock Creek from Cathedral Ave. to Tilden St.; to Wisconsin Ave.; to Davis St.; to 34th St.; to Cathedral Ave.....  | 1.00          | .50                               | .50                              |

*Rates for transfer of baggage in the District of Columbia to and from railroad stations, steamship docks, etc.—Con.*

|  | One<br>piece. | Each<br>addi-<br>tional<br>piece. | Hand<br>baggage<br>per<br>piece. |
|--|---------------|-----------------------------------|----------------------------------|
| <b>NORTHWEST—continued.</b>  |               |                                   |                                  |
| Convent of Visitation (Georgetown).....  | 0.75          | 0.50                              | 0.35                             |
| Immaculata Seminary.....   | 1.00          | .75                               | .50                              |
| National Cathedral School for Girls.....   | .75           | .50                               | .35                              |
| National Cathedral School for Boys.....  | .75           | .50                               | .35                              |
| Soldiers' Home.....  | 1.00          | .50                               | .50                              |
| U. S. Naval Observatory.....   | 1.00          | .50                               | .50                              |
| <b>NORTHEAST.</b>  |               |                                   |                                  |
| Michigan Ave. from North Capitol St. to Glenwood Cemetery; to Bryant St.; to 6th St.; to B. & O. R. R.; to New York Ave.; to Mount Olivet Road; to Bladensburg Road; to Benning Road; to 19th St.; to East Capitol St..... | .50           | .50                               | .35                              |
| Bryant St. to Michigan Ave., between Glenwood Cemetery and 7th St.....   | .75           | .50                               | .35                              |
| Catholic University (Brookland).....   | 1.00          | .50                               | .50                              |
| Trinity College.....   | .75           | .50                               | .35                              |
| <b>SOUTHEAST.</b>  |               |                                   |                                  |
| 19th St. from East Capitol St. to Water St.; to O St.; to South Capitol St.....  | .50           | .50                               | .35                              |
| Anacostia.....   | .75           | .50                               | .35                              |
| Navy yard dock.....  | .50           | .50                               | .35                              |
| United States Government Insane Asylum.....  | 1.00          | .50                               | .50                              |
| Washington Asylum.....   | .50           | .50                               | .35                              |
| <b>SOUTHWEST.</b>  |               |                                   |                                  |
| O St. from South Capitol St. to Water St.; to 15th St.....   | .50           | .50                               | .35                              |
| War College.....   | .50           | .50                               | .35                              |
| <b>THROUGH TRANSFER SERVICE.</b>   |               |                                   |                                  |
| Between railroad stations and N. & W. S. B. docks.....   | .40           | .40                               | .25                              |
| <b>SERVICE BETWEEN LOCAL ADDRESSES.</b>  |               |                                   |                                  |
| 15 squares or less.....  | .50           | .50                               | .35                              |
| Exceeding 15 squares but less than 50.....   | .75           | .50                               | .35                              |
| 50 squares or more.....  | 1.00          | .50                               | .50                              |
| <b>WITHIN THE DISTRICT OF COLUMBIA BEYOND THE BOUNDARIES NAMED ABOVE.</b>  |               |                                   |                                  |
| Special rates.....   | 1.25          | 1.00                              | .75                              |

## SERVICE THROUGH CONNECTING EXPRESSES.

Baggage will be accepted by the Union Transfer Co. for delivery to addresses in suburban points to which no service is maintained by the company, service to be completed by local expresses operating to such points, for which the charge will be 50 cents per piece for transfer to connecting express, total charge to be collected upon delivery.

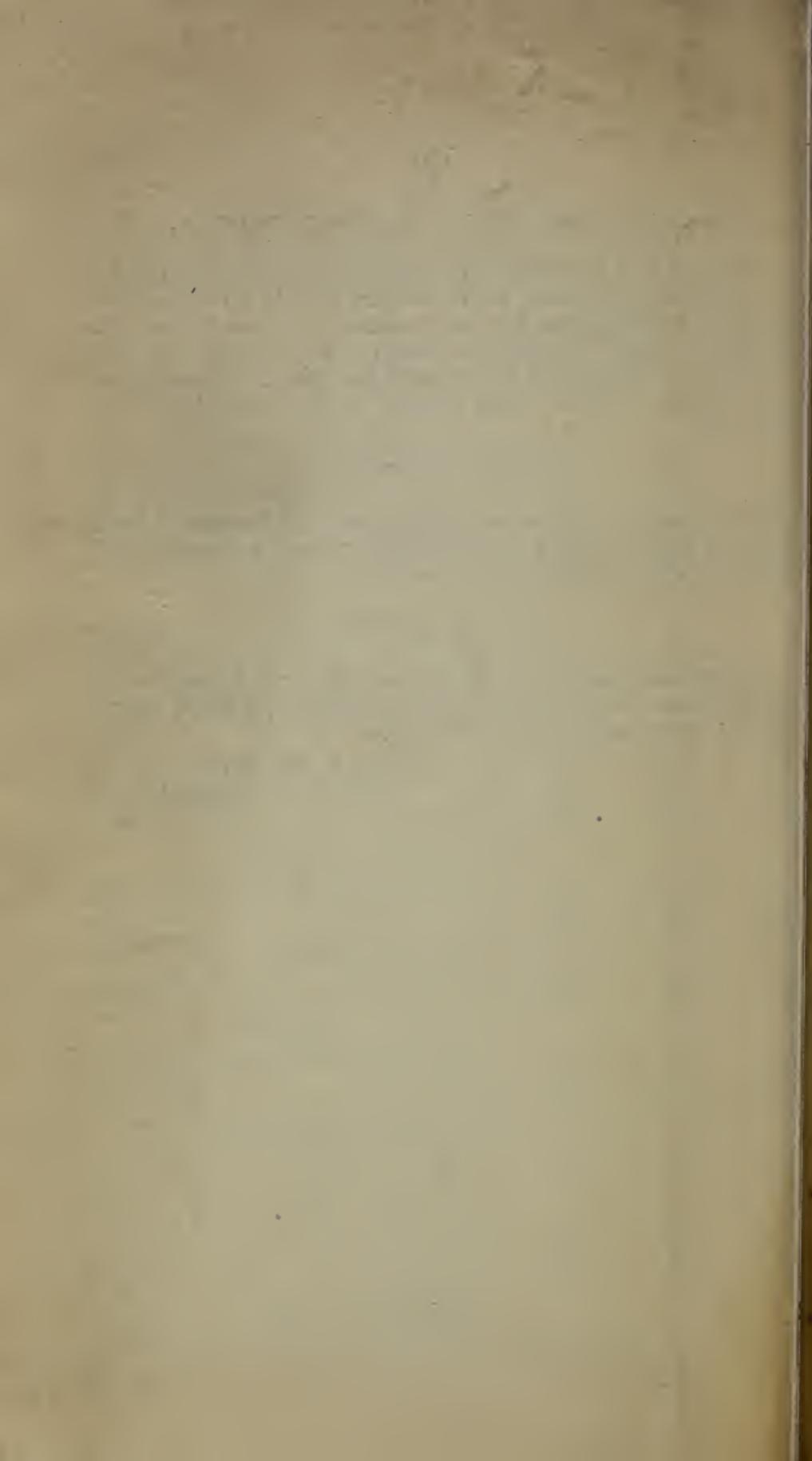
## BOUNDARY LINES.

The lower of two rates applies to all addresses on both sides of streets which form boundary lines between territories in which different rates apply.

## POINT OF SERVICE.

The rates scheduled apply to the transfer of baggage only to and from the ground floor of residences, hotels, apartment houses, and other buildings.

D. F. HOUSTON,  
*Secretary.*



877  
(Amendment No. 2 to Fiscal Regulations.)

## Memorandum No. 273.

### DOMESTIC TELEGRAPH RATES INCREASED.

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DEPARTMENT OF AGRICULTURE,

OFFICE OF THE SECRETARY,

*Washington, April 5, 1919.*

General attention is invited to the following excerpts from order No. 2940, Office of the Postmaster General, March 29, 1919:

Effective from April 1, 1919, \* \* \* the telegraph rates for domestic United States Government telegrams are increased 20 per cent over the present Government rates.

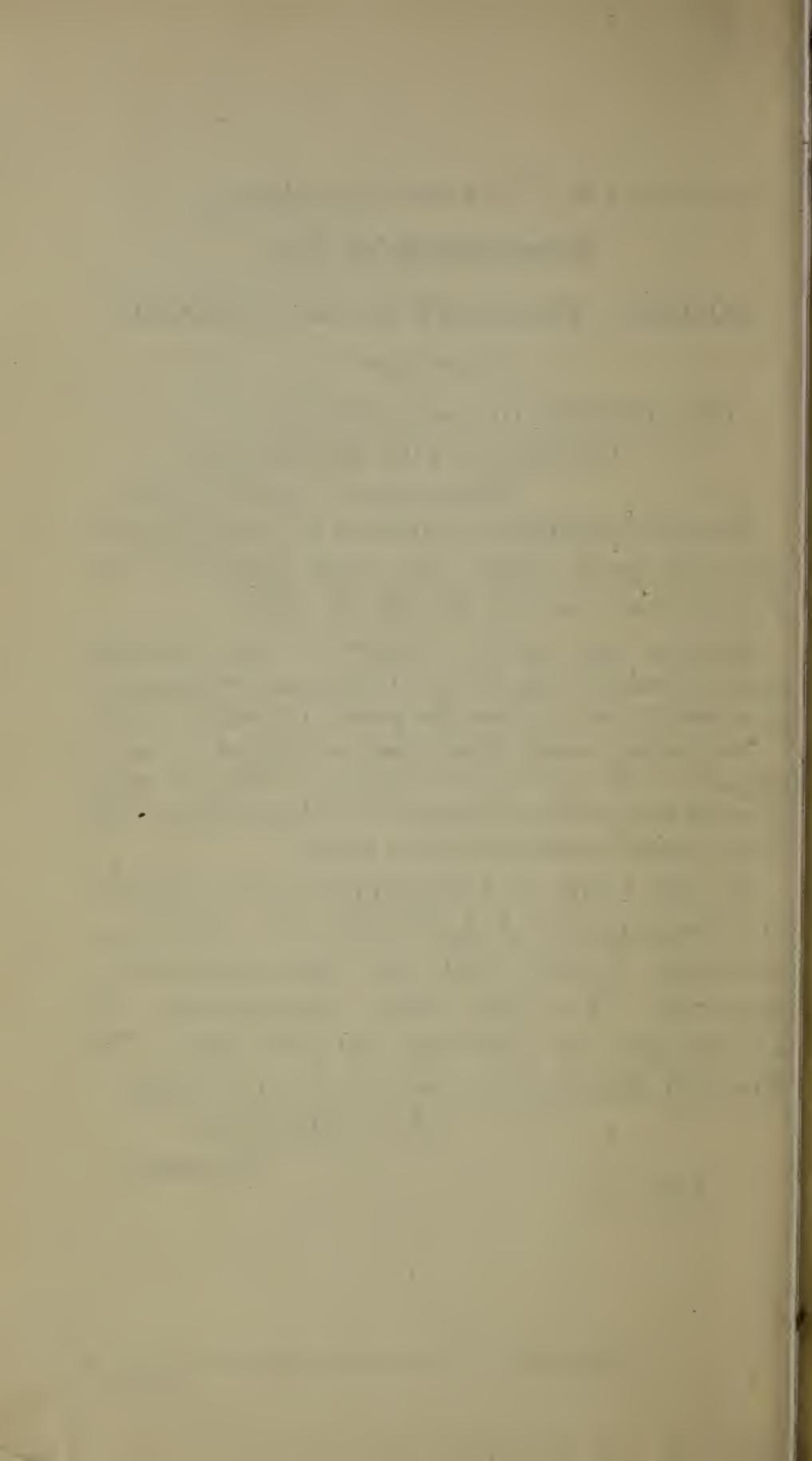
Government leased wires shall be charged for at an advance of 20 per cent over existing leased wire rates, whether such wires be furnished by a telegraph or a telephone system under Government control.

In the audit of telegraph accounts against the Department of Agriculture for service on and after April 1, 1919, the rates indicated in Appendix D of the Fiscal Regulations will accordingly be increased 20 per cent. The Fiscal Regulations are amended accordingly.

D. F. HOUSTON,

*Secretary.*

125156°—19



67F  
RECEIVED  
SEP 30 1920  
(Amendment No. 3 to Fiscal Regulations.)

## Memorandum No. 278.

### AMENDMENT TO THE FISCAL REGULATIONS.

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DEPARTMENT OF AGRICULTURE,

OFFICE OF THE SECRETARY,

*Washington, D. C., May 14, 1919.*

The second section of Appendix F of the Fiscal Regulations of this department, as amended by Memorandum No. 271, dated April 1, 1919, is hereby further amended to read as follows:

In Georgia, payment of a gratuity, tip, or other thing of value or of valuable consideration to any employee of any hotel, restaurant, or other public place, or to any employee of any person, firm, partnership, or corporation, or of any public service corporation engaged in the transportation of passengers, is prohibited by law.

The State of Iowa is omitted from the foregoing amendment, due to the fact that the anti-tipping law in that State has been held to be unconstitutional by the State Supreme Court.

D. F. HOUSTON,

*Secretary.*

125156°—19



87F  
(Amendment No. 4 to Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY  
WASHINGTON

MEMORANDUM NO. 279.

DESIGNATION OF PERMANENT STATION OR TEMPORARY HEADQUARTERS; ALLOWANCES IN CONNECTION THEREWITH.

JUNE 24, 1919.

Hereafter each letter authorizing travel will specify both the permanent station and the temporary headquarters, if any, of the employee in whose favor the letter is drawn. Paragraph 5 of the Fiscal Regulations is amended accordingly.

No employee shall be assigned to temporary duty and allowed subsistence expenses under the provisions of paragraph 86 (o) of the Fiscal Regulations if, at the time, it is probable that the assignment will ultimately be made permanent. Whenever assignment to temporary duty and allowance of subsistence expenses in connection with such assignment is followed by designation of such place of temporary duty as the permanent station of an employee, a report of the circumstances shall be immediately made to the Secretary, the report to be accompanied by a certificate of the chief of the bureau involved that at the time the temporary assignment was made it was not and could not have been anticipated that permanent headquarters would be established at the same point.

No employee who has been allowed subsistence expenses in connection with an assignment to temporary duty under the provisions of paragraph 86 (o) of the Fiscal Regulations shall receive any allowance for packing,

crating, freight, or drayage charges for the transfer of his household effects or other personal property used in official work, if such assignment be thereafter made permanent, except upon specific approval, in advance, by the Secretary.

Sections (o), (p), and (q) of paragraph 86 of the Fiscal Regulations are amended accordingly.

G. I. CHRISTIE,  
*Acting Secretary.*

**MEMORANDUM NO. 281.**

JULY 1, 1919.

Effective July 1, 1919, section (j) of paragraph 86 of the Fiscal Regulations is hereby amended to read as follows:

(j) Except as provided in paragraph 86 (v), special conveyance, such as livery, or the hire of a boat, bicycle, motorcycle, or automobile, may be employed when no public or regular means of transportation are available, or when such public or regular means of transportation can not be used as advantageously in the interest of the Government. Employees using their own vehicles in official work in accordance with the administrative regulations of the department must, in the case of motor-propelled vehicles, unless granted reimbursement for such use at mileage rates (not exceeding 3 cents per mile for a motor cycle and 7 cents per mile for an automobile), support each account covering operating charges by a certificate setting forth the fact that the charge for gasoline and oil was arrived at by actual measurement at both the beginning and end of the official trip. The mileage of each trip should also be plainly stated.

CLARENCE OUSLEY,  
*Acting Secretary.*

## MEMORANDUM NO. 282.

JULY 1, 1919.

Effective July 1, 1919, section (r) of paragraph 86 of the Fiscal Regulations is hereby amended to read as follows:

(r) Under the provisions of sections (p) and (q) of this paragraph shipments, if by common carrier, must be made on departmental bills of lading, released at a valuation of \$10 per 100 pounds. The employee to whom such departmental bill of lading is issued is not authorized to make any change therein, by writing across the face thereof or otherwise, which will raise the classification of, or increase the freight charges on, the shipment. Each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it that the property so shipped consists of the household goods of the employee transferred and is exclusively his property, and that all other personal property so transferred is to be used in official work, and that the transportation was furnished on the occasion of his permanent transfer to a new official station. If the weight of the shipment exceeds 5,000 pounds the employee must ship the excess weight on a commercial bill of lading and pay the charges on same from his private funds; except that in cases where a car can be secured at a cost not greater than the less-than-carload rates for 5,000 pounds, a carload shipment may be made on a departmental bill of lading and the excess over 5,000 pounds included, settlement for the excess to be calculated on the proportionate cost of the entire shipment, and draft or money order in favor of the carrier to be transmitted to the department by the employee with the memorandum copy of the bill of lading, to be used by the department in part payment of the transportation charge.

CLARENCE OUSLEY.

*Acting Secretary.*

## MEMORANDUM NO. 285.

JULY 10, 1919.

The fiscal regulations of this department are hereby amended by adding thereto the following regulation:

**108. Responsibility for funds due the United States collected by officers, employees, or agents of the department.**—Moneys due the United States should be collected or received by only such officers, employees, or agents of the department as have been duly authorized to collect or receive same. All moneys received from whatever source for the use of the United States shall be immediately transmitted by the officer, employee, or agent of the department receiving same to the disbursing clerk of the department or to the proper fiscal agent, to be received for by him and promptly paid into the Treasury of the United States. Even in cases where the ultimate disposition of moneys received has not been fully determined, such moneys shall be immediately transmitted to the disbursing clerk or fiscal agent for safe-keeping pending final instructions to him as to their disposition. Remittances should be made in the form of postal or express money orders, certified checks, bank drafts, or cashiers' checks, drawn payable to the order of the "Disbursing Clerk, Department of Agriculture," or the proper fiscal agent, but personal checks may be accepted from parties of known responsibility. Unless the circumstances make it unavoidable, cash should not be accepted. Bureau financial clerks and other officers, employees, or agents of the department who make collections of amounts in refund of overpayments, disallowances, unused portions of scrip books, mileage books, or railroad tickets, or who receive the proceeds from the sale of Government property or funds from any other source authorized by law, will be held personally responsible for any loss of such moneys that may occur while same are in their possession pending transmission to the disbursing clerk or fiscal agent.

CLARENCE OUSLEY,

*Acting Secretary.*

67R  
(Amendment No. 5 to Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY  
WASHINGTON

MEMORANDUM NO. 289

AUGUST 1, 1919.

Effective August 1, 1919, sections (p) and (q) of Paragraph 83, and section (e) of Paragraph 86 of the Fiscal Regulations, as amended by Memorandum No. 271, dated April 1, 1919, are hereby further amended to read as follows:

**83. Expenses not reimbursable in addition to per diem; Expenses reimbursable.—**

(p) Street-car, transfer-coach, omnibus, cab, carriage, and taxicab fares, in amounts not exceeding locally prevailing rates, except when incurred between place of lodging, or where meals are taken, and place where duty is to be performed (see section i): *Provided*, That where duty is performed at more than one place on any one day street-car or other fares may be allowed between such places of duty: *Provided also*, That satisfactory explanations as to necessity accompany charges for taxicab or other means of transportation more expensive than street cars: *Provided, however*, That an employee may properly choose his residence in a suburb of his official station, and personal transfers will be allowed between such residence and the depot at his official station at the beginning and termination of official travel. Payments in excess of 50 cents due to higher locally prevailing rates must be explained in writing;

(q) Transfer of baggage at locally prevailing rates for one piece of personal baggage, and for each additional piece of baggage containing Government property or private property for Government use: *Provided, however*, That an employee may properly choose his residence in a suburb

of his official station, and transfers of baggage will be allowed between such residence and the depot at his official station at the beginning and termination of official travel. (For rates in the District of Columbia, see Appendix G.) Payments in excess of 50 cents due to higher locally prevailing rates must be explained in writing;

#### 86. Actual traveling expenses defined.—

(e) Street-car, transfer-coach, omnibus, cab, carriage, or taxicab fares will be allowed for each personal transfer if the charge is not in excess of locally prevailing rates: *Provided*, That satisfactory explanations as to necessity accompany charges for taxicabs or other means of transportation more expensive than street cars. Tips to drivers or chauffeurs will not be allowed. Transfers of baggage at locally prevailing rates for one piece of personal baggage and for each additional piece of baggage containing Government property or private property for Government use will be allowed. (For rates in the District of Columbia, see Appendix G.) Every charge for baggage transfers included in reimbursement accounts must be supported by a statement indicating the kind of baggage transferred (whether hand bag, suit case, trunk, etc.) and the number of pieces. An employee may properly choose his residence in a suburb of his official station, and personal transfers and transfers of baggage will be allowed between such residence and the depot at his official station at the beginning and termination of official travel. Payments in excess of 50 cents for personal transfers and transfers of baggage must be explained in writing. Personal transfers and transfers of baggage between hotels will be allowed only when satisfactorily explained. Storage charges on baggage to avoid frequent transfers may be allowed when properly explained.

D. F. HOUSTON,

*Secretary.*

## MEMORANDUM NO. 291

AUGUST 25, 1919.

Effective September 2, 1919, Paragraph 7, and section (j) of Paragraph 86 of the Fiscal Regulations (amended by Memorandum No. 281), are hereby amended to read as follows:

**7. Detail of employees as special deputy fiscal agents.**—Clerks, officers, or other employees of the Forest Service may be temporarily detailed to the office of the district fiscal agent, as special deputy fiscal agents, under the direction of and subject to supervision of the district fiscal agent, for the purpose of making cash payments to fire-fighting and other crews; and, when necessary, these employees and employees of the Bureau of Public Roads may also be designated to act as special deputy fiscal agents under the district fiscal agents of the Forest Service for the purpose of making cash payments to laborers, and for the purchase of materials in case of emergency in connection with the construction and maintenance of roads and trails under the provisions of the 10 per cent forest road and trail provision, section 8 of the Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific cooperative funds deposited for road improvement work; all such special deputy fiscal agents to furnish bond in a sum not exceeding \$5,000 each, drawn in favor of the United States, said bond to be fixed by the Forester at an amount sufficient to cover any funds advanced. Such bonds shall be filed in the office of the Forester.

**86. Actual traveling expenses defined.**—(j) Except as provided in Paragraph 86 (v), special conveyance, such as livery, or the hire of a boat, bicycle, motor cycle, or automobile, may be employed when no public or regular means

of transportation are available, or when such public or regular means of transportation can not be used as advantageously in the interest of the Government. Employees using their own vehicles in official work in accordance with Paragraph 214 of the Administrative Regulations must, in the case of motor-propelled vehicles, unless granted reimbursement for such use at mileage rates (not exceeding 3 cents per mile for a motor cycle and 7 cents per mile for an automobile), support each account covering operating charges by a certificate setting forth the fact that the charge for gasoline and oil was arrived at by actual measurement at both the beginning and end of the official trip. The mileage of each trip should also be plainly stated. In addition to actual operating charge or mileage rates (not exceeding 3 cents per mile for a motor cycle and 7 cents per mile for an automobile) allowed in lieu of actual operating charges, employees using their own motor-propelled vehicles in official work may be reimbursed for storage charges when storage becomes necessary at points other than official or temporary headquarters. Where it becomes necessary by reason of breakdowns, impassable roads, or miring to have vehicles towed partly, or, under extraordinary circumstances, entirely to destination, reimbursement may be made for reasonable expense of such towage, but all such charges must be fully explained, and each case will be considered on its merits. No allowance or reimbursement will be made for the cost of repairs or replacements to any vehicle, or for towage of same to any place for the purpose of having repairs made. If, however, it is possible to have the vehicle repaired *at a place on the direct route to destination*, towage charges to such place will not be construed as incurred primarily for that purpose and may, as herein provided, be allowed.

C. F. MARVIN,  
*Acting Secretary.*

(Amendment No. 6 to the Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY  
WASHINGTON

MEMORANDUM NO. 296.

November 4, 1919.

Paragraph 89 of the Fiscal Regulations of this department is hereby amended to read as follows:

**89. Custody and use of transportation requests; extra fares.**—Transportation requests will be obtained by the bureaus from the office of inspection, which office shall require a receipt therefor from an appropriate administrative officer of the bureau indicating the serial numbers of the requests and the fiscal year applicable. Administrative officers of the bureaus charged with the custody of transportation requests shall require a like receipt when furnishing such requests for the use of persons authorized to travel upon the business of the department over the lines of any transportation company. Each officer or employee shall be charged with the requests received by him or placed in his custody, shall safeguard them the same as cash, account for them in accordance with these regulations, and be held responsible for the loss thereof and chargeable with the amount which may be required to be paid by the United States because of any improper use of the same.

All transportation requests remaining unused in the possession of employees at the close of each fiscal year must be returned to the bureau issuing same, and after such bureau has made a proper record of

these requests, they shall be forwarded to the office of inspection for record and cancellation.

Transportation requests shall be presented by the traveler to the proper transportation companies in exchange for tickets, mileage, or scrip books. Separate requests will be used for parlor, chair, or sleeping car accommodations. Transportation requests should be used for all travel upon business of the department where the fare involved is \$1 or more, except as provided in paragraph 86 (v). In case of refusal to accept a transportation request by the agent of any transportation company, the fact and any attending circumstances should be reported to the chief of bureau. Transportation requests drawn on one appropriation must not be used for travel chargeable to another appropriation. Transportation requests must not be used to cover extra fares on limited trains or deviations from direct routes of travel in connection with leave of absence or other personal business. Such extra fares must be paid in cash.

D. F. HOUSTON,  
*Secretary.*

MEMORANDUM NO. 297.

JANUARY 16, 1920.

Effective January 16, 1920, sections (p), (q), and (r) of paragraph 86 of the Fiscal Regulations as amended by Memorandum 271, April 1, 1919, Memorandum 279, June 24, 1919, and Memorandum 282, July 1, 1919, are hereby further amended to read as follows:

(p) An employee transferred from one official station to another for permanent duty when allowed

traveling expenses may, within the discretion and under written instructions of the chief of the bureau in which he serves, be allowed packing, crating, freight, and drayage charges for the transfer of his effects and personal property used in official work: *Provided*, That all such shipments are made in accordance with the provisions of section (r) of this paragraph.

(q) The Forester may authorize the district foresters to issue written instructions under which transferred employees may be allowed packing, crating, freight, and drayage charges for the transportation of their effects and personal property used in official work, with the same effect as if the instructions had been issued in person by the Forester in compliance with section (p) of this paragraph.

(r) Under the provisions of sections (p) and (q) of this paragraph shipments, if by common carrier, must be made on departmental bills of lading, released to the lowest valuation applicable to household goods shipments. The employee to whom such departmental bill of lading is issued is not authorized to make any change therein, by writing across the face thereof or otherwise, which will raise the classification of, or increase the freight charges on, the shipment. Each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it, that the property so shipped consists of the effects and personal property used in official work of the employee transferred and is exclusively his property, and that the transportation was furnished on the occasion of his permanent transfer to a new official station. Car-

load shipments must be made when the cost at the carload rate is lower than the cost at the less-than-carload rate.

D. F. HOUSTON,  
*Secretary.*

MEMORANDUM NO. 301.

FEBRUARY 5, 1920.

Effective February 5, 1920, section (q) of paragraph 86 of the Fiscal Regulations, as amended by Memorandum No. 297, dated January 16, 1920, is hereby further amended to read as follows:

(q) The Forester and the Chief of the Bureau of Public Roads may authorize the district foresters and the district engineers of the Bureau of Public Roads, respectively, to issue written instructions under which transferred employees may be allowed packing, crating, freight, and drayage charges for the transportation of their effects and personal property used in official work, with the same effect as if the instructions had been issued in person by the Forester or the Chief of the Bureau of Public Roads in compliance with section (p) of this paragraph.

E. T. MEREDITH,  
*Secretary.*

MEMORANDUM NO. 302.

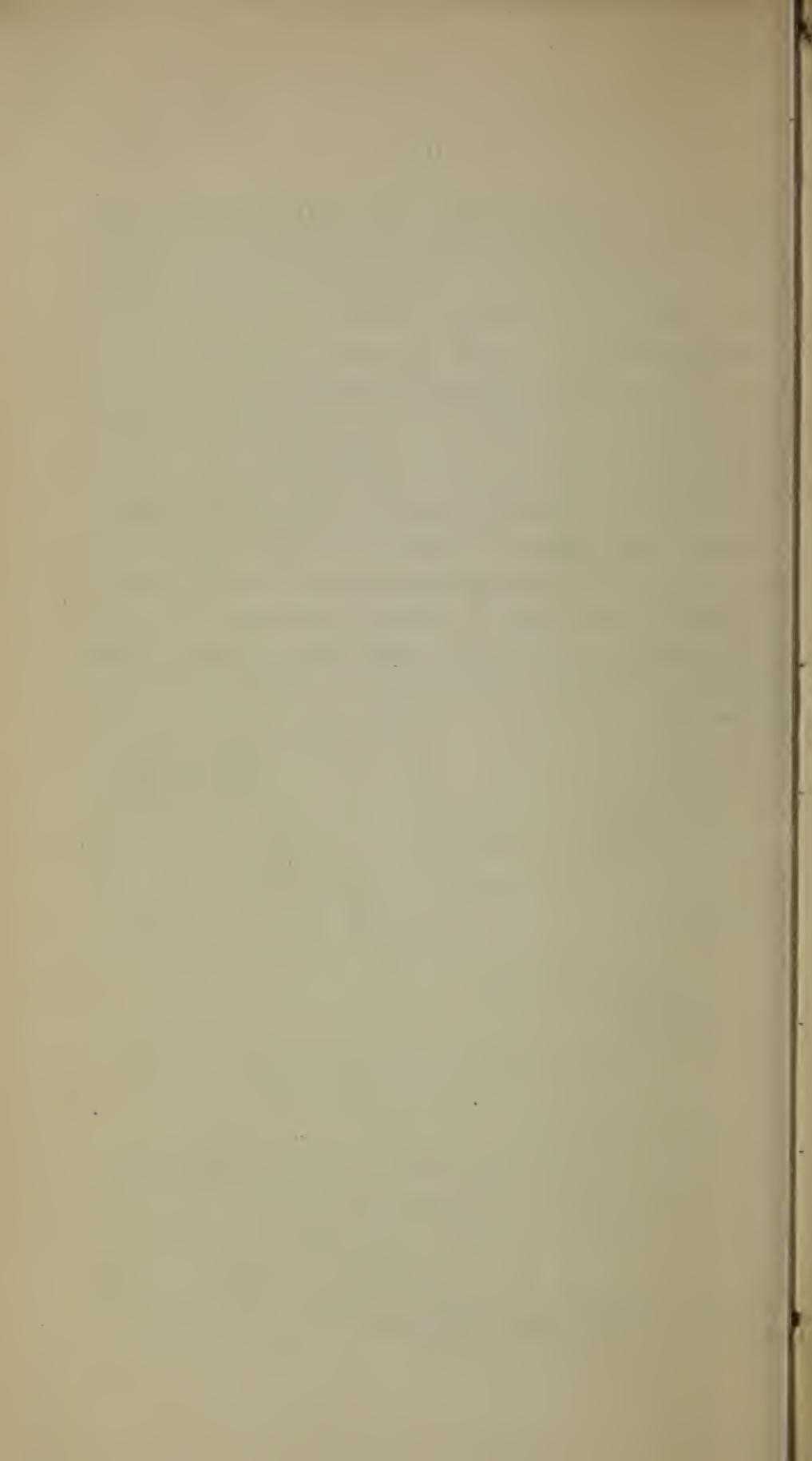
FEBRUARY 5, 1920.

Effective February 5, 1920, paragraph No. 29 of the Fiscal Regulations, as amended by Memorandum No. 263, dated February 13, 1919, is hereby further amended to read as follows:

**29. Purchase orders approved by the Secretary.**—All orders for job work, or for the purchase of

supplies, in excess of \$100 must be approved by the Secretary except in the case of the Weather Bureau, the Forest Service, and the Bureau of Public Roads, which may issue purchase orders for amounts not exceeding \$500, and except in case of the Forest Service and the Bureau of Public Roads, which may, for amounts less than \$2,500, also let contracts for road construction station work and issue purchase orders for supplies, materials, or equipment required exclusively for the construction and maintenance of roads or trails within or partly within the National Forests; but no automobiles, motor boats, or other motor-driven vehicles, no cameras or lenses, and no medicines for personal use (see par. 86, sec. (m)) shall be purchased without specific authority of the Secretary.

E. T. MEREDITH,  
*Secretary.*



Amendment No. 7 to the Fiscal Regulations.

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY  
WASHINGTON

MEMORANDUM NO. 306.

FEBRUARY 14, 1920.

Paragraph No. 22, sections (*p*) and (*q*) of paragraph No. 83, and sections (*e*) and (*h*) of paragraph No. 86, of the Fiscal Regulations, are hereby amended to read as follows:

**22. Absence without pay.**—An employee not in a duty or pay status during an entire calendar month will suffer a loss of one day's pay for each day in which he is in a non-pay status, except that—

(a) Absence without pay on both the thirtieth and thirty-first day of a 31-day month will be counted as one day's absence without pay.

(b) Absence without pay on the last day of a 28-day month will be counted as three days' absence without pay.

(c) Absence without pay on the last day of a 29-day month will be counted as two days' absence without pay.

**83. Expenses not reimbursable in addition to per diem; expenses reimbursable.**—

(*p*) Street car, transfer coach, omnibus, cab, carriage, and taxicab fares, in amounts not exceeding locally prevailing rates, except when incurred between place of lodging, or where meals are taken, and place where duty is to be performed (see section *i*): *Provided*, That where duty is performed at more than one place on any one day street-car or other fares may be allowed between such places of duty; *Provided, also*, That charges for taxicabs or other means of transportation more expensive than street cars will be allowed only when it is shown that street car service was not available or that the use of taxicabs or other means of transportation more expensive than street cars

was a public necessity rather than a personal convenience. The statement that street-car service "was not available" should be made only as to cities where there are no street cars. Inclement weather, unfamiliarity with a city, or the fact that heavy hand baggage is being carried will not justify the use of taxicabs or other means of transportation more expensive than street cars, nor will charges for such transportation be allowed if street cars are within walking distance of the depot, hotel, or other place the employee is required to visit on official business: *Provided, however,* That an employee may properly choose his residence in a suburb of his official station, and personal transfers as herein provided will be allowed between such residence and the depot at his official station at the beginning and termination of official travel. Payments in excess of 50 cents due to higher locally prevailing rates must be explained in writing.

(q) Transfers of baggage containing Government property or private property for Government use at locally prevailing rates, and the transfer of one piece of personal baggage consisting of a trunk or like article too heavy to carry: *Provided, however,* That an employee may properly choose his residence in a suburb of his official station, and transfers of baggage as herein provided will be allowed between such residence and the depot at his official station at the beginning and termination of official travel. (For rates in the District of Columbia, see Appendix G.) Payments in excess of 50 cents due to higher locally prevailing rates must be explained in writing.

**86. Actual traveling expenses defined.—**

(e) Street-car, transfer-coach, omnibus, cab, carriage, or taxicab fares will be allowed for each personal transfer if the charge is not in excess of locally prevailing rates: *Provided*, That charges for taxicabs or other means of transportation more expensive than street cars will be allowed only when it is shown that street-car service was not available or that the use of taxicabs or other means of transportation more expensive than street cars was a public necessity rather than a personal convenience. The statement that street-car service "was not available" should be made only as to cities where there are no street cars. Inclement weather, unfamiliarity with a city, or the fact that heavy hand baggage is being carried will not justify the use of taxicabs or other means of transportation more expensive than street cars, nor will charges for such transportation be allowed if street cars are within walking distance of the depot, hotel, or other place the employee is required to visit on official business. Tips to drivers or chauffeurs will not be allowed. Transfers of baggage containing Government property or private property for Government use will be allowed at locally prevailing rates, and the transfer of one piece of personal baggage at such rates will also be allowed when the personal baggage consists of a trunk or like article too heavy to carry. (For rates in the District of Columbia, see Appendix G.) Every charge for baggage transfers included in reimbursement accounts must indicate the number of pieces transferred and be supported by a statement that the baggage transferred was Government property, private property for Government use, or personal baggage consisting of a trunk or like article too heavy to carry. An employee may properly choose his residence in a suburb of his official station, and personal transfers and transfers of baggage as herein provided will be allowed between such residence and the depot at his official station at the beginning and

termination of official travel. Payments in excess of 50 cents for personal transfers and transfers of baggage must be explained in writing. Personal transfers and transfers of baggage between hotels will be allowed only when satisfactorily explained. When properly explained, storage charges, to avoid frequent transfers, may be allowed on baggage containing Government property, private property for Government use, or personal baggage consisting of a trunk or like article too heavy to carry.

(h) Except as provided in paragraph 86 (v), customary charges for subsistence expenses, not to exceed in the aggregate \$5 for any one day, may be allowed, and will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the day time, waiter fees not exceeding 30 cents in any one day; fees for checking and portage of baggage upon arrival at and departure from hotels not to exceed 10 cents for portage of, and 10 cents for checking, each piece; laundry to be included in subsistence expenses for the date on which paid; telegrams to hotels reserving accommodations (but not telegrams reserving Pullman accommodations, which are not items of subsistence but of travel expense, and may be reimbursed in addition as such when the necessity for the expense is satisfactorily explained); and all other subsistence expenses. Charges for laundry at an average rate not exceeding 20 cents a day for each day while in travel status. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Receipts for laundry must be submitted or a written statement filed with the account showing the impracticability of obtaining such receipts. A charge for lodging at a hotel and a charge for sleeping berth for the same night will be allowed only when accompanied by a definite statement of necessity: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix F.)

E. T. MEREDITH, *Secretary.*



Amendment No. 8 to Fiscal Regulations.

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY  
WASHINGTON

MEMORANDUM NO. 321

AUGUST 1, 1920.

Effective August 1, 1920, the salary tables appearing in the Fiscal Regulations as "Appendix B," pages 69 to 89, inclusive, are superseded by the following salary tables which have been compiled so as to indicate the basic salary and the amount due after making the  $2\frac{1}{2}$  per cent retirement deduction, in accordance with the act approved May 22, 1920, for retirement of employees in the classified civil service (Public No. 215, 66th Cong.).

E. T. MEREDITH,  
*Secretary.*

*Salary tables with retirement deductions.*

| Days.              | \$60          |                                      | \$100         |                                      | \$120         |                                      |
|--------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
|                    | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. |
| 1.....             | \$0.17        | \$0.17                               | \$0.28        | \$0.27                               | \$0.33        | \$0.32                               |
| 2.....             | .33           | .32                                  | .56           | .55                                  | .67           | .65                                  |
| 3.....             | .50           | .49                                  | .83           | .81                                  | 1.00          | .98                                  |
| 4.....             | .67           | .65                                  | 1.11          | 1.08                                 | 1.33          | 1.30                                 |
| 5.....             | .83           | .81                                  | 1.39          | 1.36                                 | 1.67          | 1.63                                 |
| 6.....             | 1.00          | .98                                  | 1.67          | 1.63                                 | 2.00          | 1.95                                 |
| 7.....             | 1.17          | 1.14                                 | 1.94          | 1.89                                 | 2.33          | 2.27                                 |
| 8.....             | 1.33          | 1.30                                 | 2.22          | 2.16                                 | 2.67          | 2.60                                 |
| 9.....             | 1.50          | 1.46                                 | 2.50          | 2.44                                 | 3.00          | 2.93                                 |
| 10.....            | 1.67          | 1.63                                 | 2.78          | 2.71                                 | 3.33          | 3.25                                 |
| 11.....            | 1.83          | 1.78                                 | 3.06          | 2.98                                 | 3.67          | 3.58                                 |
| 12.....            | 2.00          | 1.95                                 | 3.33          | 3.25                                 | 4.00          | 3.90                                 |
| 13.....            | 2.17          | 2.12                                 | 3.61          | 3.52                                 | 4.33          | 4.22                                 |
| 14.....            | 2.33          | 2.27                                 | 3.89          | 3.79                                 | 4.67          | 4.55                                 |
| 15.....            | 2.50          | 2.44                                 | 4.17          | 4.07                                 | 5.00          | 4.88                                 |
| 16.....            | 2.67          | 2.60                                 | 4.44          | 4.33                                 | 5.33          | 5.20                                 |
| 17.....            | 2.83          | 2.76                                 | 4.72          | 4.60                                 | 5.67          | 5.53                                 |
| 18.....            | 3.00          | 2.93                                 | 5.00          | 4.88                                 | 6.00          | 5.85                                 |
| 19.....            | 3.17          | 3.09                                 | 5.28          | 5.15                                 | 6.33          | 6.17                                 |
| 20.....            | 3.33          | 3.25                                 | 5.56          | 5.42                                 | 6.67          | 6.50                                 |
| 21.....            | 3.50          | 3.41                                 | 5.83          | 5.68                                 | 7.00          | 6.83                                 |
| 22.....            | 3.67          | 3.58                                 | 6.11          | 5.96                                 | 7.33          | 7.15                                 |
| 23.....            | 3.83          | 3.73                                 | 6.39          | 6.23                                 | 7.67          | 7.48                                 |
| 24.....            | 4.00          | 3.90                                 | 6.67          | 6.50                                 | 8.00          | 7.80                                 |
| 25.....            | 4.17          | 4.07                                 | 6.94          | 6.77                                 | 8.33          | 8.12                                 |
| 26.....            | 4.33          | 4.22                                 | 7.22          | 7.04                                 | 8.67          | 8.45                                 |
| 27.....            | 4.50          | 4.39                                 | 7.50          | 7.31                                 | 9.00          | 8.78                                 |
| 28.....            | 4.67          | 4.55                                 | 7.78          | 7.59                                 | 9.33          | 9.10                                 |
| 29.....            | 4.83          | 4.71                                 | 8.06          | 7.86                                 | 9.67          | 9.43                                 |
| 30.....            | 5.00          | 4.88                                 | 8.33          | 8.12                                 | 10.00         | 9.75                                 |
| Months.            |               |                                      |               |                                      |               |                                      |
| Jan.....           | 5.00          | 4.87                                 | 8.33          | 8.12                                 | 10.00         | 9.75                                 |
| Feb.....           | 5.00          | 4.88                                 | 8.33          | 8.13                                 | 10.00         | 9.75                                 |
| Mar.....           | 5.00          | 4.87                                 | 8.34          | 8.12                                 | 10.00         | 9.75                                 |
| Apr.....           | 5.00          | 4.88                                 | 8.33          | 8.13                                 | 10.00         | 9.75                                 |
| May.....           | 5.00          | 4.87                                 | 8.33          | 8.12                                 | 10.00         | 9.75                                 |
| June.....          | 5.00          | 4.88                                 | 8.34          | 8.13                                 | 10.00         | 9.75                                 |
| July.....          | 5.00          | 4.87                                 | 8.33          | 8.12                                 | 10.00         | 9.75                                 |
| Aug.....           | 5.00          | 4.88                                 | 8.33          | 8.13                                 | 10.00         | 9.75                                 |
| Sept.....          | 5.00          | 4.87                                 | 8.34          | 8.12                                 | 10.00         | 9.75                                 |
| Oct.....           | 5.00          | 4.88                                 | 8.33          | 8.13                                 | 10.00         | 9.75                                 |
| Nov.....           | 5.00          | 4.87                                 | 8.33          | 8.12                                 | 10.00         | 9.75                                 |
| Dec.....           | 5.00          | 4.88                                 | 8.34          | 8.13                                 | 10.00         | 9.75                                 |
| Yearly<br>salary.. | 60.00         | 58.50                                | 100.00        | 97.50                                | 120.00        | 117.00                               |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 3

| Days.           | \$144         |   | \$180         |   | \$200         |   |
|-----------------|---------------|---|---------------|---|---------------|---|
|                 | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.              | \$0.40        | \$0.39                                      | \$0.50        | \$0.49                                      | \$0.56        | \$0.55                                      |
| 2.              | .80           | .78   | 1.00          | .98   | 1.11          | 1.08  |
| 3.              | 1.20          | 1.17  | 1.50          | 1.46  | 1.67          | 1.63  |
| 4.              | 1.60          | 1.56  | 2.00          | 1.95  | 2.22          | 2.16  |
| 5.              | 2.00          | 1.95  | 2.50          | 2.44  | 2.78          | 2.71  |
| 6.              | 2.40          | 2.34  | 3.00          | 2.93  | 3.33          | 3.25  |
| 7.              | 2.80          | 2.73  | 3.50          | 3.41  | 3.89          | 3.79  |
| 8.              | 3.20          | 3.12  | 4.00          | 3.99  | 4.44          | 4.33  |
| 9.              | 3.60          | 3.51  | 4.50          | 4.39  | 5.00          | 4.88  |
| 10.             | 4.00          | 3.99  | 5.00          | 4.88  | 5.56          | 5.42  |
| 11.             | 4.40          | 4.29  | 5.50          | 5.36  | 6.11          | 5.96  |
| 12.             | 4.80          | 4.68  | 6.00          | 5.85  | 6.67          | 6.50  |
| 13.             | 5.20          | 5.07  | 6.50          | 6.34  | 7.22          | 7.04  |
| 14.             | 5.60          | 5.46  | 7.00          | 6.83  | 7.78          | 7.59  |
| 15.             | 6.00          | 5.85  | 7.50          | 7.31  | 8.33          | 8.12  |
| 16.             | 6.40          | 6.24  | 8.00          | 7.80  | 8.89          | 8.67  |
| 17.             | 6.80          | 6.63  | 8.50          | 8.29  | 9.44          | 9.20  |
| 18.             | 7.20          | 7.02  | 9.00          | 8.78  | 10.00         | 9.75  |
| 19.             | 7.60          | 7.41  | 9.50          | 9.26  | 10.56         | 10.30                                       |
| 20.             | 8.00          | 7.80  | 10.00         | 9.75  | 11.11         | 10.83                                       |
| 21.             | 8.40          | 8.19  | 10.50         | 10.24                                       | 11.67         | 11.38                                       |
| 22.             | 8.80          | 8.58  | 11.00         | 10.73                                       | 12.22         | 11.91                                       |
| 23.             | 9.20          | 8.97  | 11.50         | 11.21                                       | 12.78         | 12.46                                       |
| 24.             | 9.60          | 9.36  | 12.00         | 11.70                                       | 13.33         | 13.00                                       |
| 25.             | 10.00         | 9.75  | 12.50         | 12.19                                       | 13.89         | 13.54                                       |
| 26.             | 10.40         | 10.14                                       | 13.00         | 12.68                                       | 14.44         | 14.08                                       |
| 27.             | 10.80         | 10.53                                       | 13.50         | 13.16                                       | 15.00         | 14.63                                       |
| 28.             | 11.20         | 10.92                                       | 14.00         | 13.65                                       | 15.56         | 15.17                                       |
| 29.             | 11.60         | 11.31                                       | 14.50         | 14.14                                       | 16.11         | 15.71                                       |
| 30.             | 12.00         | 11.70                                       | 15.00         | 14.63                                       | 16.67         | 16.25                                       |
| Months.         |               |   |               |   |               |   |
| Jan.            | 12.00         | 11.70                                       | 15.00         | 14.62                                       | 16.66         | 16.25                                       |
| Feb.            | 12.00         | 11.70                                       | 15.00         | 14.63                                       | 16.67         | 16.25                                       |
| Mar.            | 12.00         | 11.70                                       | 15.00         | 14.62                                       | 16.67         | 16.25                                       |
| Apr.            | 12.00         | 11.70                                       | 15.00         | 14.63                                       | 16.66         | 16.25                                       |
| May.            | 12.00         | 11.70                                       | 15.00         | 14.62                                       | 16.67         | 16.25                                       |
| June.           | 12.00         | 11.70                                       | 15.00         | 14.63                                       | 16.67         | 16.25                                       |
| July.           | 12.00         | 11.70                                       | 15.00         | 14.62                                       | 16.66         | 16.25                                       |
| Aug.            | 12.00         | 11.70                                       | 15.00         | 14.63                                       | 16.67         | 16.25                                       |
| Sept.           | 12.00         | 11.70                                       | 15.00         | 14.62                                       | 16.67         | 16.25                                       |
| Oct.            | 12.00         | 11.70                                       | 15.00         | 14.63                                       | 16.66         | 16.25                                       |
| Nov.            | 12.00         | 11.70                                       | 15.00         | 14.62                                       | 16.67         | 16.25                                       |
| Dec.            | 12.00         | 11.70                                       | 15.00         | 14.63                                       | 16.67         | 16.25                                       |
| Yearly salary.. | 144.00        | 140.40                                      | 180.00        | 175.50                                      | 200.00        | 195.00                                      |

#### 4 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$220         |  | \$240            |   | \$300            |   |
|--------------------|---------------|--|------------------|---|------------------|---|
|                    | Basic salary. | Less 2½%<br>retirement de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.                 | \$0.61        | \$0.59                                 | \$0.67           | \$0.65                                      | \$0.83           | \$0.81                                      |
| 2.                 | 1.22          | 1.19                                   | 1.33             | 1.30  | 1.67             | 1.63  |
| 3.                 | 1.83          | 1.78                                   | 2.00             | 1.95  | 2.50             | 2.44  |
| 4.                 | 2.44          | 2.38                                   | 2.67             | 2.60  | 3.33             | 3.25  |
| 5.                 | 3.06          | 2.98                                   | 3.33             | 3.25  | 4.17             | 4.07  |
| 6.                 | 3.67          | 3.58                                   | 4.00             | 3.90  | 5.00             | 4.88  |
| 7.                 | 4.28          | 4.17                                   | 4.67             | 4.55  | 5.83             | 5.68  |
| 8.                 | 4.89          | 4.77                                   | 5.33             | 5.20  | 6.67             | 6.50  |
| 9.                 | 5.50          | 5.36                                   | 6.00             | 5.85  | 7.50             | 7.31  |
| 10.                | 6.11          | 5.96                                   | 6.67             | 6.50  | 8.33             | 8.12  |
| 11.                | 6.72          | 6.55                                   | 7.33             | 7.15  | 9.17             | 8.94  |
| 12.                | 7.33          | 7.15                                   | 8.00             | 7.80  | 10.00            | 9.75  |
| 13.                | 7.94          | 7.74                                   | 8.67             | 8.45  | 10.83            | 10.56                                       |
| 14.                | 8.56          | 8.35                                   | 9.33             | 9.10  | 11.67            | 11.38                                       |
| 15.                | 9.17          | 8.94                                   | 10.00            | 9.75  | 12.50            | 12.19                                       |
| 16.                | 9.78          | 9.54                                   | 10.67            | 10.40                                       | 13.33            | 13.00                                       |
| 17.                | 10.39         | 10.13                                  | 11.33            | 11.05                                       | 14.17            | 13.82                                       |
| 18.                | 11.00         | 10.73                                  | 12.00            | 11.70                                       | 15.00            | 14.63                                       |
| 19.                | 11.61         | 11.32                                  | 12.67            | 12.35                                       | 15.83            | 15.43                                       |
| 20.                | 12.22         | 11.91                                  | 13.33            | 13.00                                       | 16.67            | 16.25                                       |
| 21.                | 12.83         | 12.51                                  | 14.00            | 13.65                                       | 17.50            | 17.06                                       |
| 22.                | 13.44         | 13.10                                  | 14.67            | 14.30                                       | 18.33            | 17.87                                       |
| 23.                | 14.06         | 13.71                                  | 15.33            | 14.95                                       | 19.17            | 18.69                                       |
| 24.                | 14.67         | 14.30                                  | 16.00            | 15.60                                       | 20.00            | 19.50                                       |
| 25.                | 15.28         | 14.90                                  | 16.67            | 16.25                                       | 20.83            | 20.31                                       |
| 26.                | 15.89         | 15.49                                  | 17.33            | 16.90                                       | 21.67            | 21.13                                       |
| 27.                | 16.50         | 16.09                                  | 18.00            | 17.55                                       | 22.50            | 21.94                                       |
| 28.                | 17.11         | 16.68                                  | 18.67            | 18.20                                       | 23.33            | 22.75                                       |
| 29.                | 17.72         | 17.28                                  | 19.33            | 18.85                                       | 24.17            | 23.57                                       |
| 30.                | 18.33         | 17.87                                  | 20.00            | 19.50                                       | 25.00            | 24.38                                       |
| Months.            |               |  |                  |   |                  |   |
| Jan.               | 18.33         | 17.87                                  | 20.00            | 19.50                                       | 25.00            | 24.37                                       |
| Feb.               | 18.33         | 17.88                                  | 20.00            | 19.50                                       | 25.00            | 24.38                                       |
| Mar.               | 18.34         | 17.87                                  | 20.00            | 19.50                                       | 25.00            | 24.37                                       |
| Apr.               | 18.33         | 17.88                                  | 20.00            | 19.50                                       | 25.00            | 24.38                                       |
| May.               | 18.33         | 17.87                                  | 20.00            | 19.50                                       | 25.00            | 24.37                                       |
| June.              | 18.34         | 17.88                                  | 20.00            | 19.50                                       | 25.00            | 24.38                                       |
| July.              | 18.33         | 17.87                                  | 20.00            | 19.50                                       | 25.00            | 24.37                                       |
| Aug.               | 18.33         | 17.88                                  | 20.00            | 19.50                                       | 25.00            | 24.38                                       |
| Sept.              | 18.34         | 17.87                                  | 20.00            | 19.50                                       | 25.00            | 24.37                                       |
| Oct.               | 18.33         | 17.88                                  | 20.00            | 19.50                                       | 25.00            | 24.38                                       |
| Nov.               | 18.33         | 17.87                                  | 20.00            | 19.50                                       | 25.00            | 24.37                                       |
| Dec.               | 18.34         | 17.88                                  | 20.00            | 19.50                                       | 25.00            | 24.38                                       |
| Yearly<br>salary.. | 220.00        | 214.50                                 | 240.00           | 234.00                                      | 300.00           | 292.50                                      |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 5

| Days.           | \$360         |   | \$400         |   | \$420         |   |
|-----------------|---------------|---|---------------|---|---------------|---|
|                 | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.....          | \$1.00        | \$0.98                                      | \$1.11        | \$1.08                                      | \$1.17        | \$1.14                                      |
| 2.....          | 2.00          | 1.95  | 2.22          | 2.16  | 2.33          | 2.27  |
| 3.....          | 3.00          | 2.93  | 3.33          | 3.25  | 3.50          | 3.41  |
| 4.....          | 4.00          | 3.90  | 4.44          | 4.33  | 4.67          | 4.55  |
| 5.....          | 5.00          | 4.88  | 5.56          | 5.42  | 5.83          | 5.68  |
| 6.....          | 6.00          | 5.85  | 6.67          | 6.50  | 7.00          | 6.83  |
| 7.....          | 7.00          | 6.83  | 7.78          | 7.59  | 8.17          | 7.97  |
| 8.....          | 8.00          | 7.80  | 8.89          | 8.67  | 9.33          | 9.10  |
| 9.....          | 9.00          | 8.78  | 10.00         | 9.75  | 10.50         | 10.24                                       |
| 10.....         | 10.00         | 9.75  | 11.11         | 10.83                                       | 11.67         | 11.38                                       |
| 11.....         | 11.00         | 10.73                                       | 12.22         | 11.91                                       | 12.83         | 12.51                                       |
| 12.....         | 12.00         | 11.70                                       | 13.33         | 13.00                                       | 14.00         | 13.65                                       |
| 13.....         | 13.00         | 12.68                                       | 14.44         | 14.08                                       | 15.17         | 14.79                                       |
| 14.....         | 14.00         | 13.65                                       | 15.56         | 15.17                                       | 16.33         | 15.92                                       |
| 15.....         | 15.00         | 14.63                                       | 16.67         | 16.25                                       | 17.50         | 17.06                                       |
| 16.....         | 16.00         | 15.60                                       | 17.78         | 17.34                                       | 18.67         | 18.20                                       |
| 17.....         | 17.00         | 16.58                                       | 18.89         | 18.42                                       | 19.83         | 19.33                                       |
| 18.....         | 18.00         | 17.55                                       | 20.00         | 19.50                                       | 21.00         | 20.48                                       |
| 19.....         | 19.00         | 18.53                                       | 21.11         | 20.58                                       | 22.17         | 21.62                                       |
| 20.....         | 20.00         | 19.50                                       | 22.22         | 21.66                                       | 23.33         | 22.75                                       |
| 21.....         | 21.00         | 20.48                                       | 23.33         | 22.75                                       | 24.50         | 23.89                                       |
| 22.....         | 22.00         | 21.45                                       | 24.44         | 23.83                                       | 25.67         | 25.03                                       |
| 23.....         | 23.00         | 22.43                                       | 25.56         | 24.92                                       | 26.83         | 26.16                                       |
| 24.....         | 24.00         | 23.40                                       | 26.67         | 26.00                                       | 28.00         | 27.30                                       |
| 25.....         | 25.00         | 24.38                                       | 27.78         | 27.09                                       | 29.17         | 28.44                                       |
| 26.....         | 26.00         | 25.35                                       | 28.89         | 28.17                                       | 30.33         | 29.57                                       |
| 27.....         | 27.00         | 26.33                                       | 30.00         | 29.25                                       | 31.50         | 30.71                                       |
| 28.....         | 28.00         | 27.30                                       | 31.11         | 30.33                                       | 32.67         | 31.85                                       |
| 29.....         | 29.00         | 28.28                                       | 32.22         | 31.41                                       | 33.83         | 32.98                                       |
| 30.....         | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.13                                       |
| Months.         |               |   |               |   |               |   |
| Jan.....        | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.12                                       |
| Feb.....        | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.13                                       |
| Mar.....        | 30.00         | 29.25                                       | 33.34         | 32.50                                       | 35.00         | 34.12                                       |
| Apr.....        | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.13                                       |
| May.....        | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.12                                       |
| June.....       | 30.00         | 29.25                                       | 33.34         | 32.50                                       | 35.00         | 34.13                                       |
| July.....       | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.12                                       |
| Aug.....        | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.13                                       |
| Sept.....       | 30.00         | 29.25                                       | 33.34         | 32.50                                       | 35.00         | 34.12                                       |
| Oct.....        | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.13                                       |
| Nov.....        | 30.00         | 29.25                                       | 33.33         | 32.50                                       | 35.00         | 34.12                                       |
| Dec.....        | 30.00         | 29.25                                       | 33.34         | 32.50                                       | 35.00         | 34.13                                       |
| Yearly salary.. | 360.00        | 351.00                                      | 400.00        | 390.00                                      | 420.00        | 409.50                                      |

| Days.             | \$450            |  | \$480            |  | \$500            |  |
|-------------------|------------------|--|------------------|--|------------------|--|
|                   | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. |
| 1.....            | \$1.25           | \$1.22   | \$1.33           | \$1.30   | \$1.39           | \$1.36   |
| 2.....            | 2.50             | 2.44   | 2.67             | 2.60   | 2.78             | 2.71   |
| 3.....            | 3.75             | 3.66   | 4.00             | 3.90   | 4.17             | 4.07   |
| 4.....            | 5.00             | 4.88   | 5.33             | 5.20   | 5.56             | 5.42   |
| 5.....            | 6.25             | 6.09   | 6.67             | 6.50   | 6.94             | 6.77   |
| 6.....            | 7.50             | 7.31   | 8.00             | 7.80   | 8.33             | 8.12   |
| 7.....            | 8.75             | 8.53   | 9.33             | 9.10   | 9.72             | 9.48   |
| 8.....            | 10.00            | 9.75   | 10.67            | 10.40  | 11.11            | 10.83  |
| 9.....            | 11.25            | 10.97  | 12.00            | 11.70  | 12.50            | 12.19  |
| 10.....           | 12.50            | 12.19  | 13.33            | 13.00  | 13.89            | 13.54  |
| 11.....           | 13.75            | 13.41  | 14.67            | 14.30  | 15.28            | 14.90  |
| 12.....           | 15.00            | 14.63  | 16.00            | 15.60  | 16.67            | 16.25  |
| 13.....           | 16.25            | 15.84  | 17.33            | 16.90  | 18.06            | 17.61  |
| 14.....           | 17.50            | 17.06  | 18.67            | 18.20  | 19.44            | 18.95  |
| 15.....           | 18.75            | 18.28  | 20.00            | 19.50  | 20.83            | 20.31  |
| 16.....           | 20.00            | 19.50  | 21.33            | 20.80  | 22.22            | 21.66  |
| 17.....           | 21.25            | 20.72  | 22.67            | 22.10  | 23.61            | 23.02  |
| 18.....           | 22.50            | 21.94  | 24.00            | 23.40  | 25.00            | 24.38  |
| 19.....           | 23.75            | 23.16  | 25.33            | 24.70  | 26.39            | 25.73  |
| 20.....           | 25.00            | 24.38  | 26.67            | 26.00  | 27.78            | 27.09  |
| 21.....           | 26.25            | 25.59  | 28.00            | 27.30  | 29.17            | 28.44  |
| 22.....           | 27.50            | 26.81  | 29.33            | 28.60  | 30.56            | 29.80  |
| 23.....           | 28.75            | 28.03  | 30.67            | 29.90  | 31.94            | 31.14  |
| 24.....           | 30.00            | 29.25  | 32.00            | 31.20  | 33.33            | 32.50  |
| 25.....           | 31.25            | 30.47  | 33.33            | 32.50  | 34.72            | 33.85  |
| 26.....           | 32.50            | 31.69  | 34.67            | 33.80  | 36.11            | 35.21  |
| 27.....           | 33.75            | 32.91  | 36.00            | 35.10  | 37.50            | 36.56  |
| 28.....           | 35.00            | 34.13  | 37.33            | 36.40  | 38.89            | 37.92  |
| 29.....           | 36.25            | 35.34  | 38.67            | 37.70  | 40.28            | 39.27  |
| 30.....           | 37.50            | 36.56  | 40.00            | 39.00  | 41.67            | 40.63  |
| Months.           |                  |  |                  |  |                  |  |
| Jan.              | 37.50            | 36.56  | 40.00            | 39.00  | 41.66            | 40.62  |
| Feb.              | 37.50            | 36.56  | 40.00            | 39.00  | 41.67            | 40.63  |
| Mar.              | 37.50            | 36.56  | 40.00            | 39.00  | 41.67            | 40.62  |
| Apr.              | 37.50            | 36.57  | 40.00            | 39.00  | 41.66            | 40.63  |
| May               | 37.50            | 36.56  | 40.00            | 39.00  | 41.67            | 40.62  |
| June              | 37.50            | 36.56  | 40.00            | 39.00  | 41.67            | 40.63  |
| July              | 37.50            | 36.56  | 40.00            | 39.00  | 41.66            | 40.62  |
| Aug.              | 37.50            | 36.57  | 40.00            | 39.00  | 41.67            | 40.63  |
| Sept.             | 37.50            | 36.56  | 40.00            | 39.00  | 41.67            | 40.62  |
| Oct.              | 37.50            | 36.56  | 40.00            | 39.00  | 41.66            | 40.63  |
| Nov.              | 37.50            | 36.56  | 40.00            | 39.00  | 41.67            | 40.62  |
| Dec.              | 37.50            | 36.57  | 40.00            | 39.00  | 41.67            | 40.63  |
| Yearly<br>salary. | 450.00           | 438.75   | 480.00           | 468.00   | 500.00           | 487.50   |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 7

| Days.           | \$540         |   | \$580         |   | \$600         |   |
|-----------------|---------------|---|---------------|---|---------------|---|
|                 | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.....          | \$1.50        | \$1.46                                      | \$1.61        | \$1.57                                      | \$1.67        | \$1.63                                      |
| 2.....          | 3.00          | 2.93  | 3.22          | 3.14  | 3.33          | 3.25  |
| 3.....          | 4.50          | 4.39  | 4.83          | 4.71  | 5.00          | 4.88  |
| 4.....          | 6.00          | 5.85  | 6.44          | 6.28  | 6.67          | 6.50  |
| 5.....          | 7.50          | 7.31  | 8.06          | 7.86  | 8.33          | 8.12  |
| 6.....          | 9.00          | 8.78  | 9.67          | 9.43  | 10.00         | 9.75  |
| 7.....          | 10.50         | 10.24                                       | 11.28         | 11.00                                       | 11.67         | 11.38                                       |
| 8.....          | 12.00         | 11.70                                       | 12.89         | 12.57                                       | 13.33         | 13.00                                       |
| 9.....          | 13.50         | 13.16                                       | 14.50         | 14.14                                       | 15.00         | 14.63                                       |
| 10.....         | 15.00         | 14.63                                       | 16.11         | 15.71                                       | 16.67         | 16.25                                       |
| 11.....         | 16.50         | 16.09                                       | 17.72         | 17.28                                       | 18.33         | 17.87                                       |
| 12.....         | 18.00         | 17.55                                       | 19.33         | 18.85                                       | 20.00         | 19.50                                       |
| 13.....         | 19.50         | 19.01                                       | 20.94         | 20.42                                       | 21.67         | 21.13                                       |
| 14.....         | 21.00         | 20.48                                       | 22.56         | 22.00                                       | 23.33         | 22.75                                       |
| 15.....         | 22.50         | 21.94                                       | 24.17         | 23.57                                       | 25.00         | 24.38                                       |
| 16.....         | 24.00         | 23.40                                       | 25.78         | 25.14                                       | 26.67         | 26.00                                       |
| 17.....         | 25.50         | 24.86                                       | 27.39         | 26.71                                       | 28.33         | 27.62                                       |
| 18.....         | 27.00         | 26.33                                       | 29.00         | 28.28                                       | 30.00         | 29.25                                       |
| 19.....         | 28.50         | 27.79                                       | 30.61         | 29.84                                       | 31.67         | 30.88                                       |
| 20.....         | 30.00         | 29.25                                       | 32.22         | 31.41                                       | 33.33         | 32.50                                       |
| 21.....         | 31.50         | 30.71                                       | 33.83         | 32.98                                       | 35.00         | 34.13                                       |
| 22.....         | 33.00         | 32.18                                       | 35.44         | 34.55                                       | 36.67         | 35.75                                       |
| 23.....         | 34.50         | 33.64                                       | 37.06         | 36.13                                       | 38.33         | 37.37                                       |
| 24.....         | 36.00         | 35.10                                       | 38.67         | 37.70                                       | 40.00         | 39.00                                       |
| 25.....         | 37.50         | 36.56                                       | 40.28         | 39.27                                       | 41.67         | 40.63                                       |
| 26.....         | 39.00         | 38.03                                       | 41.89         | 40.84                                       | 43.33         | 42.25                                       |
| 27.....         | 40.50         | 39.49                                       | 43.50         | 42.41                                       | 45.00         | 43.88                                       |
| 28.....         | 42.00         | 40.95                                       | 45.11         | 43.98                                       | 46.67         | 45.50                                       |
| 29.....         | 43.50         | 42.41                                       | 46.72         | 45.55                                       | 48.33         | 47.12                                       |
| 30.....         | 45.00         | 43.88                                       | 48.33         | 47.12                                       | 50.00         | 48.75                                       |
| Months.         |               |   |               |   |               |   |
| Jan.            | 45.00         | 43.87                                       | 48.33         | 47.12                                       | 50.00         | 48.75                                       |
| Feb.            | 45.00         | 43.88                                       | 48.33         | 47.13                                       | 50.00         | 48.75                                       |
| Mar.            | 45.00         | 43.87                                       | 48.34         | 47.12                                       | 50.00         | 48.75                                       |
| Apr.            | 45.00         | 43.88                                       | 48.33         | 47.13                                       | 50.00         | 48.75                                       |
| May.            | 45.00         | 43.87                                       | 48.33         | 47.12                                       | 50.00         | 48.75                                       |
| June.           | 45.00         | 43.88                                       | 48.34         | 47.13                                       | 50.00         | 48.75                                       |
| July.           | 45.00         | 43.87                                       | 48.33         | 47.12                                       | 50.00         | 48.75                                       |
| Aug.            | 45.00         | 43.88                                       | 48.33         | 47.13                                       | 50.00         | 48.75                                       |
| Sept.           | 45.00         | 43.87                                       | 48.34         | 47.12                                       | 50.00         | 48.75                                       |
| Oct.            | 45.00         | 43.88                                       | 48.33         | 47.13                                       | 50.00         | 48.75                                       |
| Nov.            | 45.00         | 43.87                                       | 48.33         | 47.12                                       | 50.00         | 48.75                                       |
| Dec.            | 45.00         | 43.88                                       | 48.34         | 47.13                                       | 50.00         | 48.75                                       |
| Yearly salary.. | 540.00        | 526.50                                      | 580.00        | 565.50                                      | 600.00        | 585.00                                      |

## 8 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$660            |   | \$700            |   | \$720            |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.                 | \$1.83           | \$1.78                                      | \$1.94           | \$1.89                                      | \$2.00           | \$1.95                                      |
| 2.                 | 3.67             | 3.58  | 3.89             | 3.79  | 4.00             | 3.90  |
| 3.                 | 5.50             | 5.36  | 5.83             | 5.68  | 6.00             | 5.85  |
| 4.                 | 7.33             | 7.15  | 7.78             | 7.59  | 8.00             | 7.80  |
| 5.                 | 9.17             | 8.94  | 9.72             | 9.48  | 10.00            | 9.75  |
| 6.                 | 11.00            | 10.73                                       | 11.67            | 11.38                                       | 12.00            | 11.70                                       |
| 7.                 | 12.83            | 12.51                                       | 13.61            | 13.27                                       | 14.00            | 13.65                                       |
| 8.                 | 14.67            | 14.30                                       | 15.56            | 15.17                                       | 16.00            | 15.60                                       |
| 9.                 | 16.50            | 16.09                                       | 17.50            | 17.06                                       | 18.00            | 17.55                                       |
| 10.                | 18.33            | 17.87                                       | 19.44            | 18.95                                       | 20.00            | 19.50                                       |
| 11.                | 20.17            | 19.67                                       | 21.39            | 20.86                                       | 22.00            | 21.45                                       |
| 12.                | 22.00            | 21.45                                       | 23.33            | 22.75                                       | 24.00            | 23.40                                       |
| 13.                | 23.83            | 23.23                                       | 25.28            | 24.65                                       | 26.00            | 25.35                                       |
| 14.                | 25.67            | 25.03                                       | 27.22            | 26.54                                       | 28.00            | 27.30                                       |
| 15.                | 27.50            | 26.81                                       | 29.17            | 28.44                                       | 30.00            | 29.25                                       |
| 16.                | 29.33            | 28.60                                       | 31.11            | 30.33                                       | 32.00            | 31.20                                       |
| 17.                | 31.17            | 30.39                                       | 33.06            | 32.23                                       | 34.00            | 33.15                                       |
| 18.                | 33.00            | 32.18                                       | 35.00            | 34.13                                       | 36.00            | 35.10                                       |
| 19.                | 34.83            | 33.96                                       | 36.94            | 36.02                                       | 38.00            | 37.05                                       |
| 20.                | 36.67            | 35.75                                       | 38.89            | 37.92                                       | 40.00            | 39.00                                       |
| 21.                | 38.50            | 37.54                                       | 40.83            | 39.81                                       | 42.00            | 40.95                                       |
| 22.                | 40.33            | 39.32                                       | 42.78            | 41.71                                       | 44.00            | 42.90                                       |
| 23.                | 42.17            | 41.12                                       | 44.72            | 43.60                                       | 46.00            | 44.85                                       |
| 24.                | 44.00            | 42.90                                       | 46.67            | 45.50                                       | 48.00            | 46.80                                       |
| 25.                | 45.83            | 44.68                                       | 48.61            | 47.39                                       | 50.00            | 48.75                                       |
| 26.                | 47.67            | 46.48                                       | 50.56            | 49.30                                       | 52.00            | 50.70                                       |
| 27.                | 49.50            | 48.26                                       | 52.50            | 51.19                                       | 54.00            | 52.65                                       |
| 28.                | 51.33            | 50.05                                       | 54.44            | 53.08                                       | 56.00            | 54.60                                       |
| 29.                | 53.17            | 51.84                                       | 56.39            | 54.98                                       | 58.00            | 56.55                                       |
| 30.                | 55.00            | 53.63                                       | 58.33            | 56.87                                       | 60.00            | 58.50                                       |
| Months.            |                  |   |                  |   |                  |   |
| Jan.               | 55.00            | 53.62                                       | 58.33            | 56.87                                       | 60.00            | 58.50                                       |
| Feb.               | 55.00            | 53.63                                       | 58.33            | 56.88                                       | 60.00            | 58.50*                                      |
| Mar.               | 55.00            | 53.62                                       | 58.34            | 56.87                                       | 60.00            | 58.50                                       |
| Apr.               | 55.00            | 53.63                                       | 58.33            | 56.88                                       | 60.00            | 58.50                                       |
| May.               | 55.00            | 53.62                                       | 58.33            | 56.87                                       | 60.00            | 58.50                                       |
| June               | 55.00            | 53.63                                       | 58.34            | 56.88                                       | 60.00            | 58.50                                       |
| July               | 55.00            | 53.62                                       | 58.33            | 56.87                                       | 60.00            | 58.50                                       |
| Aug.               | 55.00            | 53.63                                       | 58.33            | 56.88                                       | 60.00            | 58.50                                       |
| Sept.              | 55.00            | 53.62                                       | 58.34            | 56.87                                       | 60.00            | 58.50                                       |
| Oct.               | 55.00            | 53.63                                       | 58.33            | 56.88                                       | 60.00            | 58.50                                       |
| Nov.               | 55.00            | 53.62                                       | 58.33            | 56.87                                       | 60.00            | 58.50                                       |
| Dec.               | 55.00            | 53.63                                       | 58.34            | 56.88                                       | 60.00            | 58.50                                       |
| Yearly<br>salary.. | 660.00           | 643.50                                      | 700.00           | 682.50                                      | 720.00           | 702.00                                      |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 9

| Days.              | \$730            |   | \$750            |   | \$780            |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.                 | \$2.03           | \$1.98                                      | \$2.08           | \$2.03                                      | \$2.17           | \$2.12                                      |
| 2.                 | 4.06             | 3.96  | 4.17             | 4.07  | 4.33             | 4.22  |
| 3.                 | 6.08             | 5.93  | 6.25             | 6.09  | 6.50             | 6.34  |
| 4.                 | 8.11             | 7.91  | 8.33             | 8.12  | 8.67             | 8.45  |
| 5.                 | 10.14            | 9.89  | 10.42            | 10.16                                       | 10.83            | 10.56                                       |
| 6.                 | 12.17            | 11.87                                       | 12.50            | 12.19                                       | 13.00            | 12.68                                       |
| 7.                 | 14.19            | 13.84                                       | 14.58            | 14.22                                       | 15.17            | 14.79                                       |
| 8.                 | 16.22            | 15.81                                       | 16.67            | 16.25                                       | 17.33            | 16.90                                       |
| 9.                 | 18.25            | 17.79                                       | 18.75            | 18.28                                       | 19.50            | 19.01                                       |
| 10.                | 20.28            | 19.77                                       | 20.83            | 20.31                                       | 21.67            | 21.13                                       |
| 11.                | 22.31            | 21.75                                       | 22.92            | 22.35                                       | 23.83            | 23.23                                       |
| 12.                | 24.33            | 23.72                                       | 25.00            | 24.38                                       | 26.00            | 25.35                                       |
| 13.                | 26.36            | 25.70                                       | 27.08            | 26.40                                       | 28.17            | 27.47                                       |
| 14.                | 28.39            | 27.68                                       | 29.17            | 28.44                                       | 30.33            | 29.57                                       |
| 15.                | 30.42            | 29.66                                       | 31.25            | 30.47                                       | 32.50            | 31.69                                       |
| 16.                | 32.44            | 31.63                                       | 33.33            | 32.50                                       | 34.67            | 33.80                                       |
| 17.                | 34.47            | 33.61                                       | 35.42            | 34.53                                       | 36.83            | 35.91                                       |
| 18.                | 36.50            | 35.59                                       | 37.50            | 36.56                                       | 39.00            | 38.03                                       |
| 19.                | 38.53            | 37.57                                       | 39.58            | 38.59                                       | 41.17            | 40.14                                       |
| 20.                | 40.56            | 39.55                                       | 41.67            | 40.63                                       | 43.33            | 42.25                                       |
| 21.                | 42.58            | 41.52                                       | 43.75            | 42.66                                       | 45.50            | 44.36                                       |
| 22.                | 44.61            | 43.49                                       | 45.83            | 44.68                                       | 47.67            | 46.48                                       |
| 23.                | 46.64            | 45.47                                       | 47.92            | 46.72                                       | 49.83            | 48.58                                       |
| 24.                | 48.67            | 47.45                                       | 50.00            | 48.75                                       | 52.00            | 50.70                                       |
| 25.                | 50.69            | 49.42                                       | 52.08            | 50.78                                       | 54.17            | 52.82                                       |
| 26.                | 52.72            | 51.40                                       | 54.17            | 52.82                                       | 56.33            | 54.92                                       |
| 27.                | 54.75            | 53.38                                       | 56.25            | 54.84                                       | 58.50            | 57.04                                       |
| 28.                | 56.78            | 55.36                                       | 58.33            | 56.87                                       | 60.67            | 59.15                                       |
| 29.                | 58.81            | 57.34                                       | 60.42            | 58.91                                       | 62.83            | 61.26                                       |
| 30.                | 60.83            | 59.31                                       | 62.50            | 60.94                                       | 65.00            | 63.38                                       |
| Months.            |                  |   |                  |   |                  |   |
| Jan.               | 60.83            | 59.31                                       | 62.50            | 60.93                                       | 65.00            | 63.37                                       |
| Feb.               | 60.83            | 59.31                                       | 62.50            | 60.94                                       | 65.00            | 63.38                                       |
| Mar.               | 60.84            | 59.31                                       | 62.50            | 60.94                                       | 65.00            | 63.37                                       |
| Apr.               | 60.83            | 59.32                                       | 62.50            | 60.94                                       | 65.00            | 63.38                                       |
| May.               | 60.83            | 59.31                                       | 62.50            | 60.93                                       | 65.00            | 63.37                                       |
| June.              | 60.84            | 59.31                                       | 62.50            | 60.94                                       | 65.00            | 63.38                                       |
| July.              | 60.83            | 59.31                                       | 62.50            | 60.94                                       | 65.00            | 63.37                                       |
| Aug.               | 60.83            | 59.32                                       | 62.50            | 60.94                                       | 65.00            | 63.38                                       |
| Sept.              | 60.84            | 59.31                                       | 62.50            | 60.93                                       | 65.00            | 63.37                                       |
| Oct.               | 60.83            | 59.31                                       | 62.50            | 60.94                                       | 65.00            | 63.38                                       |
| Nov.               | 60.83            | 59.31                                       | 62.50            | 60.94                                       | 65.00            | 63.37                                       |
| Dec.               | 60.84            | 59.32                                       | 62.50            | 60.94                                       | 65.00            | 63.38                                       |
| Yearly<br>salary.. | 730.00           | 711.75                                      | 750.00           | 731.25                                      | 780.00           | 760.50                                      |

## 10 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.          | \$800         |   | \$820         |   | \$840         |   |
|----------------|---------------|---|---------------|---|---------------|---|
|                | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.             | \$2.22        | \$2.16                                      | \$2.28        | \$2.22                                      | \$2.33        | \$2.27                                      |
| 2.             | 4.44          | 4.33  | 4.56          | 4.45  | 4.67          | 4.55  |
| 3.             | 6.67          | 6.50  | 6.83          | 6.66  | 7.00          | 6.83  |
| 4.             | 8.89          | 8.67  | 9.11          | 8.88  | 9.33          | 9.10  |
| 5.             | 11.11         | 10.83                                       | 11.39         | 11.11                                       | 11.67         | 11.38                                       |
| 6.             | 13.33         | 13.00                                       | 13.67         | 13.33                                       | 14.00         | 13.65                                       |
| 7.             | 15.56         | 15.17                                       | 15.94         | 15.54                                       | 16.33         | 15.92                                       |
| 8.             | 17.78         | 17.34                                       | 18.22         | 17.76                                       | 18.67         | 18.20                                       |
| 9.             | 20.00         | 19.50                                       | 20.50         | 19.99                                       | 21.00         | 20.48                                       |
| 10.            | 22.22         | 21.66                                       | 22.78         | 22.21                                       | 23.33         | 22.75                                       |
| 11.            | 24.44         | 23.83                                       | 25.06         | 24.43                                       | 25.67         | 25.03                                       |
| 12.            | 26.67         | 26.00                                       | 27.33         | 26.65                                       | 28.00         | 27.30                                       |
| 13.            | 28.89         | 28.17                                       | 29.61         | 28.87                                       | 30.33         | 29.57                                       |
| 14.            | 31.11         | 30.33                                       | 31.89         | 31.09                                       | 32.67         | 31.85                                       |
| 15.            | 33.33         | 32.50                                       | 34.17         | 33.32                                       | 35.00         | 34.13                                       |
| 16.            | 35.56         | 34.67                                       | 36.44         | 35.53                                       | 37.33         | 36.40                                       |
| 17.            | 37.78         | 36.84                                       | 38.72         | 37.75                                       | 39.67         | 38.68                                       |
| 18.            | 40.00         | 39.00                                       | 41.00         | 39.98                                       | 42.00         | 40.95                                       |
| 19.            | 42.22         | 41.16                                       | 43.28         | 42.20                                       | 44.33         | 43.22                                       |
| 20.            | 44.44         | 43.33                                       | 45.56         | 44.42                                       | 46.67         | 45.50                                       |
| 21.            | 46.67         | 45.50                                       | 47.83         | 46.63                                       | 49.00         | 47.78                                       |
| 22.            | 48.89         | 47.67                                       | 50.11         | 48.86                                       | 51.33         | 50.05                                       |
| 23.            | 51.11         | 49.83                                       | 52.39         | 51.08                                       | 53.67         | 52.33                                       |
| 24.            | 53.33         | 52.00                                       | 54.67         | 53.30                                       | 56.00         | 54.60                                       |
| 25.            | 55.56         | 54.17                                       | 56.94         | 55.52                                       | 58.33         | 56.87                                       |
| 26.            | 57.78         | 56.34                                       | 59.22         | 57.74                                       | 60.67         | 59.15                                       |
| 27.            | 60.00         | 58.50                                       | 61.50         | 59.96                                       | 63.00         | 61.43                                       |
| 28.            | 62.22         | 60.66                                       | 63.78         | 62.19                                       | 65.33         | 63.70                                       |
| 29.            | 64.44         | 62.83                                       | 66.06         | 64.41                                       | 67.67         | 65.98                                       |
| 30.            | 66.67         | 65.00                                       | 68.33         | 66.62                                       | 70.00         | 68.25                                       |
| Months.        |               |   |               |   |               |   |
| Jan.           | 66.66         | 65.00                                       | 68.33         | 66.62                                       | 70.00         | 68.25                                       |
| Feb.           | 66.67         | 65.00                                       | 68.33         | 66.63                                       | 70.00         | 68.25                                       |
| Mar.           | 66.67         | 65.00                                       | 68.34         | 66.62                                       | 70.00         | 68.25                                       |
| Apr.           | 66.66         | 65.00                                       | 68.33         | 66.63                                       | 70.00         | 68.25                                       |
| May.           | 66.67         | 65.00                                       | 68.33         | 66.62                                       | 70.00         | 68.25                                       |
| June.          | 66.67         | 65.00                                       | 68.34         | 66.63                                       | 70.00         | 68.25                                       |
| July.          | 66.66         | 65.00                                       | 68.33         | 66.62                                       | 70.00         | 68.25                                       |
| Aug.           | 66.67         | 65.00                                       | 68.33         | 66.63                                       | 70.00         | 68.25                                       |
| Sept.          | 66.67         | 65.00                                       | 68.34         | 66.62                                       | 70.00         | 68.25                                       |
| Oct.           | 66.66         | 65.00                                       | 68.33         | 66.63                                       | 70.00         | 68.25                                       |
| Nov.           | 66.67         | 65.00                                       | 68.33         | 66.62                                       | 70.00         | 68.25                                       |
| Dec.           | 66.67         | 65.00                                       | 68.34         | 66.63                                       | 70.00         | 68.25                                       |
| Yearly salary. | 800.00        | 780.00                                      | 820.00        | 799.50                                      | 840.00        | 819.25                                      |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 11

| Days.                | \$900            |   | \$940            |   | \$960            |   |
|----------------------|------------------|---|------------------|---|------------------|---|
|                      | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....               | \$2.50           | \$2.44                                      | \$2.61           | \$2.54                                      | \$2.67           | \$2.60                                      |
| 2.....               | 5.00             | 4.88  | 5.22             | 5.09  | 5.33             | 5.20  |
| 3.....               | 7.50             | 7.31  | 7.83             | 7.63  | 8.00             | 7.80  |
| 4.....               | 10.00            | 9.75  | 10.44            | 10.18                                       | 10.67            | 10.40                                       |
| 5.....               | 12.50            | 12.19                                       | 13.06            | 12.73                                       | 13.33            | 13.00                                       |
| 6.....               | 15.00            | 14.63                                       | 15.67            | 15.28                                       | 16.00            | 15.60                                       |
| 7.....               | 17.50            | 17.06                                       | 18.28            | 17.82                                       | 18.67            | 18.20                                       |
| 8.....               | 20.00            | 19.50                                       | 20.89            | 20.37                                       | 21.33            | 20.80                                       |
| 9.....               | 22.50            | 21.94                                       | 23.50            | 22.91                                       | 24.00            | 23.40                                       |
| 10.....              | 25.00            | 24.38                                       | 26.11            | 25.46                                       | 26.67            | 26.00                                       |
| 11.....              | 27.50            | 26.81                                       | 28.72            | 28.00                                       | 29.33            | 28.60                                       |
| 12.....              | 30.00            | 29.25                                       | 31.33            | 30.55                                       | 32.00            | 31.20                                       |
| 13.....              | 32.50            | 31.69                                       | 33.94            | 33.09                                       | 34.67            | 33.80                                       |
| 14.....              | 35.00            | 34.13                                       | 36.56            | 35.65                                       | 37.33            | 36.40                                       |
| 15.....              | 37.50            | 36.56                                       | 39.17            | 38.19                                       | 40.00            | 39.00                                       |
| 16.....              | 40.00            | 39.00                                       | 41.78            | 40.74                                       | 42.67            | 41.60                                       |
| 17.....              | 42.50            | 41.44                                       | 44.39            | 43.28                                       | 45.33            | 44.20                                       |
| 18.....              | 45.00            | 43.88                                       | 47.00            | 45.83                                       | 48.00            | 46.80                                       |
| 19.....              | 47.50            | 46.31                                       | 49.61            | 48.37                                       | 50.67            | 49.40                                       |
| 20.....              | 50.00            | 48.75                                       | 52.22            | 50.91                                       | 53.33            | 52.00                                       |
| 21.....              | 52.50            | 51.19                                       | 54.83            | 53.46                                       | 56.00            | 54.60                                       |
| 22.....              | 55.00            | 53.63                                       | 57.44            | 56.00                                       | 58.67            | 57.20                                       |
| 23.....              | 57.50            | 56.06                                       | 60.06            | 58.56                                       | 61.33            | 59.80                                       |
| 24.....              | 60.00            | 58.50                                       | 62.67            | 61.10                                       | 64.00            | 62.40                                       |
| 25.....              | 62.50            | 60.94                                       | 65.28            | 63.65                                       | 66.67            | 65.00                                       |
| 26.....              | 65.00            | 63.38                                       | 67.89            | 66.19                                       | 69.33            | 67.60                                       |
| 27.....              | 67.50            | 65.81                                       | 70.50            | 68.74                                       | 72.00            | 70.20                                       |
| 28.....              | 70.00            | 68.25                                       | 73.11            | 71.28                                       | 74.67            | 72.80                                       |
| 29.....              | 72.50            | 70.69                                       | 75.72            | 73.83                                       | 77.33            | 75.40                                       |
| 30.....              | 75.00            | 73.13                                       | 78.33            | 76.37                                       | 80.00            | 78.00                                       |
| Months.              |                  |   |                  |   |                  |   |
| Jan.....             | 75.00            | 73.12                                       | 78.33            | 76.37                                       | 80.00            | 78.00                                       |
| Feb.....             | 75.00            | 73.13                                       | 78.33            | 76.38                                       | 80.00            | 78.00                                       |
| Mar.....             | 75.00            | 73.12                                       | 78.34            | 76.37                                       | 80.00            | 78.00                                       |
| Apr.....             | 75.00            | 73.13                                       | 78.33            | 76.38                                       | 80.00            | 78.00                                       |
| May.....             | 75.00            | 73.12                                       | 78.33            | 76.37                                       | 80.00            | 78.00                                       |
| June.....            | 75.00            | 73.13                                       | 78.34            | 76.38                                       | 80.00            | 78.00                                       |
| July.....            | 75.00            | 73.12                                       | 78.33            | 76.37                                       | 80.00            | 78.00                                       |
| Aug.....             | 75.00            | 73.13                                       | 78.33            | 76.38                                       | 80.00            | 78.00                                       |
| Sept.....            | 75.00            | 73.12                                       | 78.34            | 76.37                                       | 80.00            | 78.00                                       |
| Oct.....             | 75.00            | 73.13                                       | 78.33            | 76.38                                       | 80.00            | 78.00                                       |
| Nov.....             | 75.00            | 73.12                                       | 78.33            | 76.37                                       | 80.00            | 78.00                                       |
| Dec.....             | 75.00            | 73.13                                       | 78.34            | 76.38                                       | 80.00            | 78.00                                       |
| Yearly<br>salary.... | 900.00           | 877.50                                      | 940.00           | 916.50                                      | 960.00           | 936.00                                      |

## 12 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.                | \$990            |   | \$1,000          |   | \$1,020          |   |
|----------------------|------------------|---|------------------|---|------------------|---|
|                      | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....               | \$2.75           | \$2.68                                      | \$2.78           | \$2.71                                      | \$2.83           | \$2.76                                      |
| 2.....               | 5.50             | 5.36  | 5.56             | 5.42  | 5.67             | 5.53  |
| 3.....               | 8.25             | 8.04  | 8.33             | 8.12  | 8.50             | 8.29  |
| 4.....               | 11.00            | 10.73                                       | 11.11            | 10.83                                       | 11.33            | 11.05                                       |
| 5.....               | 13.75            | 13.41                                       | 13.89            | 13.54                                       | 14.17            | 13.82                                       |
| 6.....               | 16.50            | 16.09                                       | 16.67            | 16.25                                       | 17.00            | 16.58                                       |
| 7.....               | 19.25            | 18.77                                       | 19.44            | 18.95                                       | 19.83            | 19.33                                       |
| 8.....               | 22.00            | 21.45                                       | 22.22            | 21.66                                       | 22.67            | 22.10                                       |
| 9.....               | 24.75            | 24.13                                       | 25.00            | 24.38                                       | 25.50            | 24.86                                       |
| 10.....              | 27.50            | 26.81                                       | 27.78            | 27.09                                       | 28.33            | 27.62                                       |
| 11.....              | 30.25            | 29.49                                       | 30.56            | 29.80                                       | 31.17            | 30.39                                       |
| 12.....              | 33.00            | 32.18                                       | 33.33            | 32.50                                       | 34.00            | 33.15                                       |
| 13.....              | 35.75            | 34.86                                       | 36.11            | 35.21                                       | 36.83            | 35.91                                       |
| 14.....              | 38.50            | 37.54                                       | 38.89            | 37.92                                       | 39.67            | 38.68                                       |
| 15.....              | 41.25            | 40.22                                       | 41.67            | 40.63                                       | 42.50            | 41.44                                       |
| 16.....              | 44.00            | 42.90                                       | 44.44            | 43.33                                       | 45.33            | 44.20                                       |
| 17.....              | 46.75            | 45.58                                       | 47.22            | 46.04                                       | 48.17            | 46.97                                       |
| 18.....              | 49.50            | 48.26                                       | 50.00            | 48.75                                       | 51.00            | 49.73                                       |
| 19.....              | 52.25            | 50.94                                       | 52.78            | 51.46                                       | 53.83            | 52.48                                       |
| 20.....              | 55.00            | 53.63                                       | 55.56            | 54.17                                       | 56.67            | 55.25                                       |
| 21.....              | 57.75            | 56.31                                       | 58.33            | 56.87                                       | 59.50            | 58.01                                       |
| 22.....              | 60.50            | 58.99                                       | 61.11            | 59.58                                       | 62.33            | 60.77                                       |
| 23.....              | 63.25            | 61.67                                       | 63.89            | 62.29                                       | 65.17            | 63.54                                       |
| 24.....              | 66.00            | 64.35                                       | 66.67            | 65.00                                       | 68.00            | 66.30                                       |
| 25.....              | 68.75            | 67.03                                       | 69.44            | 67.70                                       | 70.83            | 69.06                                       |
| 26.....              | 71.50            | 69.71                                       | 72.22            | 70.41                                       | 73.67            | 71.83                                       |
| 27.....              | 74.25            | 72.39                                       | 75.00            | 73.13                                       | 76.50            | 74.59                                       |
| 28.....              | 77.00            | 75.08                                       | 77.78            | 75.84                                       | 79.33            | 77.35                                       |
| 29.....              | 79.75            | 77.76                                       | 80.56            | 78.55                                       | 82.17            | 80.12                                       |
| 30.....              | 82.50            | 80.44                                       | 83.33            | 81.25                                       | 85.00            | 82.88                                       |
| Months.              |                  |   |                  |   |                  |   |
| Jan.....             | 82.50            | 80.43                                       | 83.33            | 81.25                                       | 85.00            | 82.87                                       |
| Feb.....             | 82.50            | 80.44                                       | 83.33            | 81.25                                       | 85.00            | 82.88                                       |
| Mar.....             | 82.50            | 80.44                                       | 83.34            | 81.25                                       | 85.00            | 82.87                                       |
| Apr.....             | 82.50            | 80.44                                       | 83.33            | 81.25                                       | 85.00            | 82.88                                       |
| May.....             | 82.50            | 80.43                                       | 83.33            | 81.25                                       | 85.00            | 82.87                                       |
| June.....            | 82.50            | 80.44                                       | 83.34            | 81.25                                       | 85.00            | 82.88                                       |
| July.....            | 82.50            | 80.44                                       | 83.33            | 81.25                                       | 85.00            | 82.87                                       |
| Aug.....             | 82.50            | 80.44                                       | 83.33            | 81.25                                       | 85.00            | 82.88                                       |
| Sept.....            | 82.50            | 80.43                                       | 83.34            | 81.25                                       | 85.00            | 82.87                                       |
| Oct.....             | 82.50            | 80.44                                       | 83.33            | 81.25                                       | 85.00            | 82.88                                       |
| Nov.....             | 82.50            | 80.44                                       | 83.33            | 81.25                                       | 85.00            | 82.87                                       |
| Dec.....             | 82.50            | 80.44                                       | 83.34            | 81.25                                       | 85.00            | 82.88                                       |
| Yearly<br>salary.... | 990.00           | 965.25                                      | 1,000.00         | 975.00                                      | 1,020.00         | 994.50                                      |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 13

| Days.                | \$1,040          |   | \$1,050          |   | \$1,080          |   |
|----------------------|------------------|---|------------------|---|------------------|---|
|                      | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....               | \$2.89           | \$2.82                                      | \$2.92           | \$2.85                                      | \$3.00           | \$2.93                                      |
| 2.....               | 5.78             | 5.64  | 5.83             | 5.68  | 6.00             | 5.85  |
| 3.....               | 8.67             | 8.45  | 8.75             | 8.53  | 9.00             | 8.78  |
| 4.....               | 11.56            | 11.27                                       | 11.67            | 11.38                                       | 12.00            | 11.70                                       |
| 5.....               | 14.44            | 14.08                                       | 14.58            | 14.22                                       | 15.00            | 14.63                                       |
| 6.....               | 17.33            | 16.90                                       | 17.50            | 17.06                                       | 18.00            | 17.55                                       |
| 7.....               | 20.22            | 19.71                                       | 20.42            | 19.91                                       | 21.00            | 20.48                                       |
| 8.....               | 23.11            | 22.53                                       | 23.33            | 22.75                                       | 24.00            | 23.40                                       |
| 9.....               | 26.00            | 25.35                                       | 26.25            | 25.59                                       | 27.00            | 26.33                                       |
| 10.....              | 28.89            | 28.17                                       | 29.17            | 28.44                                       | 30.00            | 29.25                                       |
| 11.....              | 31.78            | 30.99                                       | 32.08            | 31.28                                       | 33.00            | 32.18                                       |
| 12.....              | 34.67            | 33.80                                       | 35.00            | 34.13                                       | 36.00            | 35.10                                       |
| 13.....              | 37.56            | 36.62                                       | 37.92            | 36.97                                       | 39.00            | 38.03                                       |
| 14.....              | 40.44            | 39.43                                       | 40.83            | 39.81                                       | 42.00            | 40.95                                       |
| 15.....              | 43.33            | 42.25                                       | 43.75            | 42.66                                       | 45.00            | 43.88                                       |
| 16.....              | 46.22            | 45.06                                       | 46.67            | 45.50                                       | 48.00            | 46.80                                       |
| 17.....              | 49.11            | 47.88                                       | 49.58            | 48.34                                       | 51.00            | 49.73                                       |
| 18.....              | 52.00            | 50.70                                       | 52.50            | 51.19                                       | 54.00            | 52.65                                       |
| 19.....              | 54.89            | 53.52                                       | 55.42            | 54.03                                       | 57.00            | 55.58                                       |
| 20.....              | 57.78            | 56.34                                       | 58.33            | 56.87                                       | 60.00            | 58.50                                       |
| 21.....              | 60.67            | 59.15                                       | 61.25            | 59.72                                       | 63.00            | 61.43                                       |
| 22.....              | 63.56            | 61.97                                       | 64.17            | 62.57                                       | 66.00            | 64.35                                       |
| 23.....              | 66.44            | 64.78                                       | 67.08            | 65.40                                       | 69.00            | 67.28                                       |
| 24.....              | 69.33            | 67.60                                       | 70.00            | 68.25                                       | 72.00            | 70.20                                       |
| 25.....              | 72.22            | 70.41                                       | 72.92            | 71.10                                       | 75.00            | 73.13                                       |
| 26.....              | 75.11            | 73.23                                       | 75.83            | 73.93                                       | 78.00            | 76.05                                       |
| 27.....              | 78.00            | 76.05                                       | 78.75            | 76.78                                       | 81.00            | 78.98                                       |
| 28.....              | 80.89            | 78.87                                       | 81.67            | 79.63                                       | 84.00            | 81.90                                       |
| 29.....              | 83.78            | 81.69                                       | 84.58            | 82.47                                       | 87.00            | 84.83                                       |
| 30.....              | 86.67            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Months.              |                  |   |                  |   |                  |   |
| Jan.....             | 86.66            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Feb.....             | 86.67            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Mar.....             | 86.67            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Apr.....             | 86.66            | 84.50                                       | 87.50            | 85.32                                       | 90.00            | 87.75                                       |
| May.....             | 86.67            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| June.....            | 86.67            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| July.....            | 86.66            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Aug.....             | 86.67            | 84.50                                       | 87.50            | 85.32                                       | 90.00            | 87.75                                       |
| Sept.....            | 86.67            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Oct.....             | 86.66            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Nov.....             | 86.67            | 84.50                                       | 87.50            | 85.31                                       | 90.00            | 87.75                                       |
| Dec.....             | 86.67            | 84.50                                       | 87.50            | 85.32                                       | 90.00            | 87.75                                       |
| Yearly<br>salary.... | 1,040.00         | 1,014.00                                    | 1,050.00         | 1,023.75                                    | 1,080.00         | 1,053.00                                    |

## 14 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.                | \$1,100       |  | \$1,120       |   | \$1,140       |   |
|----------------------|---------------|--|---------------|---|---------------|---|
|                      | Basic salary. | Less 2½%<br>retirement de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....               | \$3.06        | \$2.98                                 | \$3.11        | \$3.03                                      | \$3.17        | \$3.09                                      |
| 2.....               | 6.11          | 5.96                                   | 6.22          | 6.06  | 6.33          | 6.17  |
| 3.....               | 9.17          | 8.94                                   | 9.33          | 9.10  | 9.50          | 9.26  |
| 4.....               | 12.22         | 11.91                                  | 12.44         | 12.13                                       | 12.67         | 12.35                                       |
| 5.....               | 15.28         | 14.90                                  | 15.56         | 15.17                                       | 15.83         | 15.43                                       |
| 6.....               | 18.33         | 17.87                                  | 18.67         | 18.20                                       | 19.00         | 18.53                                       |
| 7.....               | 21.39         | 20.86                                  | 21.78         | 21.24                                       | 22.17         | 21.62                                       |
| 8.....               | 24.44         | 23.83                                  | 24.89         | 24.27                                       | 25.33         | 24.70                                       |
| 9.....               | 27.50         | 26.81                                  | 28.00         | 27.30                                       | 28.50         | 27.79                                       |
| 10.....              | 30.56         | 29.80                                  | 31.11         | 30.33                                       | 31.67         | 30.88                                       |
| 11.....              | 33.61         | 32.77                                  | 34.22         | 33.36                                       | 34.83         | 33.96                                       |
| 12.....              | 36.67         | 35.75                                  | 37.33         | 36.40                                       | 38.00         | 37.05                                       |
| 13.....              | 39.72         | 38.73                                  | 40.44         | 39.43                                       | 41.17         | 40.14                                       |
| 14.....              | 42.78         | 41.71                                  | 43.56         | 42.47                                       | 44.33         | 43.22                                       |
| 15.....              | 45.83         | 44.68                                  | 46.67         | 45.50                                       | 47.50         | 46.31                                       |
| 16.....              | 48.89         | 47.67                                  | 49.78         | 48.54                                       | 50.67         | 49.40                                       |
| 17.....              | 51.94         | 50.64                                  | 52.89         | 51.57                                       | 53.83         | 52.48                                       |
| 18.....              | 55.00         | 53.63                                  | 56.00         | 54.60                                       | 57.00         | 55.58                                       |
| 19.....              | 58.06         | 56.61                                  | 59.11         | 57.63                                       | 60.17         | 58.67                                       |
| 20.....              | 61.11         | 59.58                                  | 62.22         | 60.66                                       | 63.33         | 61.75                                       |
| 21.....              | 64.17         | 62.57                                  | 65.33         | 63.70                                       | 66.50         | 64.84                                       |
| 22.....              | 67.22         | 65.54                                  | 68.44         | 66.73                                       | 69.67         | 67.93                                       |
| 23.....              | 70.28         | 68.52                                  | 71.56         | 69.77                                       | 72.83         | 71.01                                       |
| 24.....              | 73.33         | 71.50                                  | 74.67         | 72.80                                       | 76.00         | 74.10                                       |
| 25.....              | 76.39         | 74.48                                  | 77.78         | 75.84                                       | 79.17         | 77.19                                       |
| 26.....              | 79.44         | 77.45                                  | 80.89         | 78.87                                       | 82.33         | 80.27                                       |
| 27.....              | 82.50         | 80.44                                  | 84.00         | 81.90                                       | 85.50         | 83.36                                       |
| 28.....              | 85.56         | 83.42                                  | 87.11         | 84.93                                       | 88.67         | 86.45                                       |
| 29.....              | 88.61         | 86.39                                  | 90.22         | 87.96                                       | 91.83         | 89.53                                       |
| 30.....              | 91.67         | 89.38                                  | 93.33         | 91.00                                       | 95.00         | 92.63                                       |
| Months.              |               |  |               |   |               |   |
| Jan.....             | 91.66         | 89.37                                  | 93.33         | 91.00                                       | 95.00         | 92.62                                       |
| Feb.....             | 91.67         | 89.38                                  | 93.33         | 91.00                                       | 95.00         | 92.63                                       |
| Mar.....             | 91.67         | 89.37                                  | 93.34         | 91.00                                       | 95.00         | 92.62                                       |
| Apr.....             | 91.66         | 89.38                                  | 93.33         | 91.00                                       | 95.00         | 92.63                                       |
| May.....             | 91.67         | 89.37                                  | 93.33         | 91.00                                       | 95.00         | 92.62                                       |
| June.....            | 91.67         | 89.38                                  | 93.34         | 91.00                                       | 95.00         | 92.63                                       |
| July.....            | 91.66         | 89.37                                  | 93.33         | 91.00                                       | 95.00         | 92.62                                       |
| Aug.....             | 91.67         | 89.38                                  | 93.33         | 91.00                                       | 95.00         | 92.63                                       |
| Sept.....            | 91.67         | 89.37                                  | 93.34         | 91.00                                       | 95.00         | 92.62                                       |
| Oct.....             | 91.66         | 89.38                                  | 93.33         | 91.00                                       | 95.00         | 92.63                                       |
| Nov.....             | 91.67         | 89.37                                  | 93.33         | 91.00                                       | 95.00         | 92.62                                       |
| Dec.....             | 91.67         | 89.38                                  | 93.34         | 91.00                                       | 95.00         | 92.63                                       |
| Yearly<br>salary.... | 1,100.00      | 1,072.50                               | 1,120.00      | 1,092.00                                    | 1,140.00      | 1,111.50                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 15

| Days.                | \$1,176          |  | \$1,200          |  | \$1,210          |  |
|----------------------|------------------|--|------------------|--|------------------|--|
|                      | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. |
| 1.....               | \$3.27           | \$3.19   | \$3.33           | \$3.25   | \$3.36           | \$3.28   |
| 2.....               | 6.53             | 6.37   | 6.67             | 6.50   | 6.72             | 6.55   |
| 3.....               | 9.80             | 9.56   | 10.00            | 9.75   | 10.08            | 9.83   |
| 4.....               | 13.07            | 12.74  | 13.33            | 13.00  | 13.44            | 13.10  |
| 5.....               | 16.33            | 15.92  | 16.67            | 16.25  | 16.81            | 16.39  |
| 6.....               | 19.60            | 19.11  | 20.00            | 19.50  | 20.17            | 19.67  |
| 7.....               | 22.87            | 22.30  | 23.33            | 22.75  | 23.53            | 22.94  |
| 8.....               | 26.13            | 25.48  | 26.67            | 26.00  | 26.89            | 26.22  |
| 9.....               | 29.40            | 28.67  | 30.00            | 29.25  | 30.25            | 29.49  |
| 10.....              | 32.67            | 31.85  | 33.33            | 32.50  | 33.61            | 32.77  |
| 11.....              | 35.93            | 35.03  | 36.67            | 35.75  | 36.97            | 36.05  |
| 12.....              | 39.20            | 38.22  | 40.00            | 39.00  | 40.33            | 39.32  |
| 13.....              | 42.47            | 41.41  | 43.33            | 42.25  | 43.69            | 42.60  |
| 14.....              | 45.73            | 44.59  | 46.67            | 45.50  | 47.06            | 45.88  |
| 15.....              | 49.00            | 47.78  | 50.00            | 48.75  | 50.42            | 49.16  |
| 16.....              | 52.27            | 50.96  | 53.33            | 52.00  | 53.78            | 52.44  |
| 17.....              | 55.53            | 54.14  | 56.67            | 55.25  | 57.14            | 55.71  |
| 18.....              | 58.80            | 57.33  | 60.00            | 58.50  | 60.50            | 58.99  |
| 19.....              | 62.07            | 60.52  | 63.33            | 61.75  | 63.86            | 62.26  |
| 20.....              | 65.33            | 63.70  | 66.67            | 65.00  | 67.22            | 65.54  |
| 21.....              | 68.60            | 66.89  | 70.00            | 68.25  | 70.58            | 68.82  |
| 22.....              | 71.87            | 70.07  | 73.33            | 71.50  | 73.94            | 72.09  |
| 23.....              | 75.13            | 73.25  | 76.67            | 74.75  | 77.31            | 75.38  |
| 24.....              | 78.40            | 76.44  | 80.00            | 78.00  | 80.67            | 78.65  |
| 25.....              | 81.67            | 79.63  | 83.33            | 81.25  | 84.03            | 81.93  |
| 26.....              | 84.93            | 82.81  | 86.67            | 84.50  | 87.39            | 85.21  |
| 27.....              | 88.20            | 86.00  | 90.00            | 87.75  | 90.75            | 88.48  |
| 28.....              | 91.47            | 89.18  | 93.33            | 91.00  | 94.11            | 91.76  |
| 29.....              | 94.73            | 92.36  | 96.67            | 94.25  | 97.47            | 95.03  |
| 30.....              | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.31  |
| Months.              |                  |  |                  |  |                  |  |
| Jan.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.31  |
| Feb.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.31  |
| Mar.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.84           | 98.31  |
| Apr.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.32  |
| May.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.31  |
| June.....            | 98.00            | 95.55  | 100.00           | 97.50  | 100.84           | 98.31  |
| July.....            | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.31  |
| Aug.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.32  |
| Sept.....            | 98.00            | 95.55  | 100.00           | 97.50  | 100.84           | 98.31  |
| Oct.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.31  |
| Nov.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.83           | 98.31  |
| Dec.....             | 98.00            | 95.55  | 100.00           | 97.50  | 100.84           | 98.32  |
| Yearly<br>salary.... | 1,176.00         | 1,146.60   | 1,200.00         | 1,170.00   | 1,210.00         | 1,179.75   |

## 16 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.                | \$1,220          |   | \$1,250          |   | \$1,260          |   |
|----------------------|------------------|---|------------------|---|------------------|---|
|                      | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....               | \$3.39           | \$3.31                                      | \$3.47           | \$3.38                                      | \$3.50           | \$3.41                                      |
| 2.....               | 6.78             | 6.61  | 6.94             | 6.77  | 7.00             | 6.83  |
| 3.....               | 10.17            | 9.92  | 10.42            | 10.16                                       | 10.50            | 10.24                                       |
| 4.....               | 13.56            | 13.22                                       | 13.89            | 13.54                                       | 14.00            | 13.65                                       |
| 5.....               | 16.94            | 16.52                                       | 17.36            | 16.93                                       | 17.50            | 17.06                                       |
| 6.....               | 20.33            | 19.82                                       | 20.83            | 20.31                                       | 21.00            | 20.48                                       |
| 7.....               | 23.72            | 23.13                                       | 24.31            | 23.70                                       | 24.50            | 23.89                                       |
| 8.....               | 27.11            | 26.43                                       | 27.78            | 27.09                                       | 28.00            | 27.30                                       |
| 9.....               | 30.50            | 29.74                                       | 31.25            | 30.47                                       | 31.50            | 30.71                                       |
| 10.....              | 33.89            | 33.04                                       | 34.72            | 33.85                                       | 35.00            | 34.13                                       |
| 11.....              | 37.28            | 36.35                                       | 38.19            | 37.24                                       | 38.50            | 37.54                                       |
| 12.....              | 40.67            | 39.65                                       | 41.67            | 40.63                                       | 42.00            | 40.95                                       |
| 13.....              | 44.06            | 42.96                                       | 45.14            | 44.01                                       | 45.50            | 44.36                                       |
| 14.....              | 47.44            | 46.25                                       | 48.61            | 47.39                                       | 49.00            | 47.78                                       |
| 15.....              | 50.83            | 49.56                                       | 52.08            | 50.78                                       | 52.50            | 51.19                                       |
| 16.....              | 54.22            | 52.86                                       | 55.56            | 54.17                                       | 56.00            | 54.60                                       |
| 17.....              | 57.61            | 56.17                                       | 59.03            | 57.55                                       | 59.50            | 58.01                                       |
| 18.....              | 61.00            | 59.48                                       | 62.50            | 60.94                                       | 63.00            | 61.43                                       |
| 19.....              | 64.39            | 62.78                                       | 65.97            | 64.32                                       | 66.50            | 64.84                                       |
| 20.....              | 67.78            | 66.09                                       | 69.44            | 67.70                                       | 70.00            | 68.25                                       |
| 21.....              | 71.17            | 69.39                                       | 72.92            | 71.10                                       | 73.50            | 71.66                                       |
| 22.....              | 74.56            | 72.70                                       | 76.39            | 74.48                                       | 77.00            | 75.08                                       |
| 23.....              | 77.94            | 75.99                                       | 79.86            | 77.86                                       | 80.50            | 78.49                                       |
| 24.....              | 81.33            | 79.30                                       | 83.33            | 81.25                                       | 84.00            | 81.90                                       |
| 25.....              | 84.72            | 82.60                                       | 86.81            | 84.64                                       | 87.50            | 85.31                                       |
| 26.....              | 88.11            | 85.91                                       | 90.28            | 88.02                                       | 91.00            | 88.73                                       |
| 27.....              | 91.50            | 89.21                                       | 93.75            | 91.41                                       | 94.50            | 92.14                                       |
| 28.....              | 94.89            | 92.52                                       | 97.22            | 94.79                                       | 98.00            | 95.55                                       |
| 29.....              | 98.28            | 95.82                                       | 100.69           | 98.17                                       | 101.50           | 98.96                                       |
| 30.....              | 101.67           | 99.13                                       | 104.17           | 101.57                                      | 105.00           | 102.38                                      |
| Months.              |                  |   |                  |   |                  |   |
| Jan.....             | 101.66           | 99.12                                       | 104.16           | 101.56                                      | 105.00           | 102.37                                      |
| Feb.....             | 101.67           | 99.13                                       | 104.17           | 101.56                                      | 105.00           | 102.38                                      |
| Mar.....             | 101.67           | 99.12                                       | 104.17           | 101.56                                      | 105.00           | 102.37                                      |
| Apr.....             | 101.66           | 99.13                                       | 104.16           | 101.57                                      | 105.00           | 102.38                                      |
| May.....             | 101.67           | 99.12                                       | 104.17           | 101.56                                      | 105.00           | 102.37                                      |
| June.....            | 101.67           | 99.13                                       | 104.17           | 101.56                                      | 105.00           | 102.38                                      |
| July.....            | 101.66           | 99.12                                       | 104.16           | 101.56                                      | 105.00           | 102.37                                      |
| Aug.....             | 101.67           | 99.13                                       | 104.17           | 101.57                                      | 105.00           | 102.38                                      |
| Sept.....            | 101.67           | 99.12                                       | 104.17           | 101.56                                      | 105.00           | 102.37                                      |
| Oct.....             | 101.66           | 99.13                                       | 104.16           | 101.56                                      | 105.00           | 102.38                                      |
| Nov.....             | 101.67           | 99.12                                       | 104.17           | 101.56                                      | 105.00           | 102.37                                      |
| Dec.....             | 101.67           | 99.13                                       | 104.17           | 101.57                                      | 105.00           | 102.38                                      |
| Yearly<br>salary.... | 1,220.00         | 1,189.50                                    | 1,250.00         | 1,218.75                                    | 1,260.00         | 1,228.50                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 17

| Days.               | \$1,296          |   | \$1,300          |   | \$1,320          |   |
|---------------------|------------------|---|------------------|---|------------------|---|
|                     | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....              | \$3.60           | \$3.51                                      | \$3.61           | \$3.52                                      | \$3.67           | \$3.58                                      |
| 2.....              | 7.20             | 7.02  | 7.22             | 7.04  | 7.33             | 7.15  |
| 3.....              | 10.80            | 10.53                                       | 10.83            | 10.56                                       | 11.00            | 10.73                                       |
| 4.....              | 14.40            | 14.04                                       | 14.44            | 14.08                                       | 14.67            | 14.30                                       |
| 5.....              | 18.00            | 17.55                                       | 18.06            | 17.61                                       | 18.33            | 17.87                                       |
| 6.....              | 21.60            | 21.06                                       | 21.67            | 21.13                                       | 22.00            | 21.45                                       |
| 7.....              | 25.20            | 24.57                                       | 25.28            | 24.65                                       | 25.67            | 25.03                                       |
| 8.....              | 28.80            | 28.08                                       | 28.89            | 28.17                                       | 29.33            | 28.60                                       |
| 9.....              | 32.40            | 31.59                                       | 32.50            | 31.69                                       | 33.00            | 32.18                                       |
| 10.....             | 36.00            | 35.10                                       | 36.11            | 35.21                                       | 36.67            | 35.75                                       |
| 11.....             | 39.60            | 38.61                                       | 39.72            | 38.73                                       | 40.33            | 39.32                                       |
| 12.....             | 43.20            | 42.12                                       | 43.33            | 42.25                                       | 44.00            | 42.90                                       |
| 13.....             | 46.80            | 45.63                                       | 46.94            | 45.77                                       | 47.67            | 46.48                                       |
| 14.....             | 50.40            | 49.14                                       | 50.56            | 49.30                                       | 51.33            | 50.05                                       |
| 15.....             | 54.00            | 52.65                                       | 54.17            | 52.82                                       | 55.00            | 53.63                                       |
| 16.....             | 57.60            | 56.16                                       | 57.78            | 56.34                                       | 58.67            | 57.20                                       |
| 17.....             | 61.20            | 59.67                                       | 61.39            | 59.86                                       | 62.33            | 60.77                                       |
| 18.....             | 64.80            | 63.18                                       | 65.00            | 63.38                                       | 66.00            | 64.35                                       |
| 19.....             | 68.40            | 66.69                                       | 68.61            | 66.89                                       | 69.67            | 67.93                                       |
| 20.....             | 72.00            | 70.20                                       | 72.22            | 70.41                                       | 73.33            | 71.50                                       |
| 21.....             | 75.60            | 73.71                                       | 75.83            | 73.93                                       | 77.00            | 75.08                                       |
| 22.....             | 79.20            | 77.22                                       | 79.44            | 77.45                                       | 80.67            | 78.65                                       |
| 23.....             | 82.80            | 80.73                                       | 83.06            | 80.98                                       | 84.33            | 82.22                                       |
| 24.....             | 86.40            | 84.24                                       | 86.67            | 84.50                                       | 88.00            | 85.80                                       |
| 25.....             | 90.00            | 87.75                                       | 90.28            | 88.02                                       | 91.67            | 89.38                                       |
| 26.....             | 93.60            | 91.26                                       | 93.89            | 91.54                                       | 95.33            | 92.95                                       |
| 27.....             | 97.20            | 94.77                                       | 97.50            | 95.06                                       | 99.00            | 96.53                                       |
| 28.....             | 100.80           | 98.28                                       | 101.11           | 98.58                                       | 102.67           | 100.10                                      |
| 29.....             | 104.40           | 101.79                                      | 104.72           | 102.10                                      | 106.33           | 103.67                                      |
| 30.....             | 108.00           | 105.30                                      | 108.33           | 105.62                                      | 110.00           | 107.25                                      |
| Months.             |                  |   |                  |   |                  |   |
| Jan.....            | 108.00           | 105.30                                      | 108.33           | 105.62                                      | 110.00           | 107.25                                      |
| Feb.....            | 108.00           | 105.30                                      | 108.33           | 105.63                                      | 110.00           | 107.25                                      |
| Mar.....            | 108.00           | 105.30                                      | 108.34           | 105.62                                      | 110.00           | 107.25                                      |
| Apr.....            | 108.00           | 105.30                                      | 108.33           | 105.63                                      | 110.00           | 107.25                                      |
| May.....            | 108.00           | 105.30                                      | 108.33           | 105.62                                      | 110.00           | 107.25                                      |
| June.....           | 108.00           | 105.30                                      | 108.34           | 105.63                                      | 110.00           | 107.25                                      |
| July.....           | 108.00           | 105.30                                      | 108.33           | 105.62                                      | 110.00           | 107.25                                      |
| Aug.....            | 108.00           | 105.30                                      | 108.33           | 105.63                                      | 110.00           | 107.25                                      |
| Sept.....           | 108.00           | 105.30                                      | 108.34           | 105.62                                      | 110.00           | 107.25                                      |
| Oct.....            | 108.00           | 105.30                                      | 108.33           | 105.63                                      | 110.00           | 107.25                                      |
| Nov.....            | 108.00           | 105.30                                      | 108.33           | 105.62                                      | 110.00           | 107.25                                      |
| Dec.....            | 108.00           | 105.30                                      | 108.34           | 105.63                                      | 110.00           | 107.25                                      |
| Yearly<br>salary .. | 1,296.00         | 1,263.60                                    | 1,300.00         | 1,267.50                                    | 1,320.00         | 1,287.00                                    |

## 18 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.               | \$1,350          |   | \$1,380          |   | \$1,390          |   |
|---------------------|------------------|---|------------------|---|------------------|---|
|                     | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....              | \$3.75           | \$3.66                                      | \$3.83           | \$3.73                                      | \$3.86           | \$3.76                                      |
| 2.....              | 7.50             | 7.31  | 7.67             | 7.48  | 7.72             | 7.53  |
| 3.....              | 11.25            | 10.97                                       | 11.50            | 11.21                                       | 11.58            | 11.29                                       |
| 4.....              | 15.00            | 14.63                                       | 15.33            | 14.95                                       | 15.44            | 15.05                                       |
| 5.....              | 18.75            | 18.28                                       | 19.17            | 18.69                                       | 19.31            | 18.83                                       |
| 6.....              | 22.50            | 21.94                                       | 23.00            | 22.43                                       | 23.17            | 22.59                                       |
| 7.....              | 26.25            | 25.59                                       | 26.83            | 26.16                                       | 27.03            | 26.35                                       |
| 8.....              | 30.00            | 29.25                                       | 30.67            | 29.90                                       | 30.89            | 30.12                                       |
| 9.....              | 33.75            | 32.91                                       | 34.50            | 33.64                                       | 34.75            | 33.88                                       |
| 10.....             | 37.50            | 36.56                                       | 38.33            | 37.37                                       | 38.61            | 37.64                                       |
| 11.....             | 41.25            | 40.22                                       | 42.17            | 41.12                                       | 42.47            | 41.41                                       |
| 12.....             | 45.00            | 43.88                                       | 46.00            | 44.85                                       | 46.33            | 45.17                                       |
| 13.....             | 48.75            | 47.53                                       | 49.83            | 48.58                                       | 50.19            | 48.94                                       |
| 14.....             | 52.50            | 51.19                                       | 53.67            | 52.33                                       | 54.06            | 52.71                                       |
| 15.....             | 56.25            | 54.84                                       | 57.50            | 56.06                                       | 57.92            | 56.47                                       |
| 16.....             | 60.00            | 58.50                                       | 61.33            | 59.80                                       | 61.78            | 60.24                                       |
| 17.....             | 63.75            | 62.16                                       | 65.17            | 63.54                                       | 65.64            | 64.00                                       |
| 18.....             | 67.50            | 65.81                                       | 69.00            | 67.28                                       | 69.50            | 67.76                                       |
| 19.....             | 71.25            | 69.47                                       | 72.83            | 71.01                                       | 73.36            | 71.53                                       |
| 20.....             | 75.00            | 73.13                                       | 76.67            | 74.75                                       | 77.22            | 75.29                                       |
| 21.....             | 78.75            | 76.78                                       | 80.50            | 78.49                                       | 81.08            | 79.05                                       |
| 22.....             | 82.50            | 80.44                                       | 84.33            | 82.22                                       | 84.94            | 82.82                                       |
| 23.....             | 86.25            | 84.09                                       | 88.17            | 85.97                                       | 88.81            | 86.59                                       |
| 24.....             | 90.00            | 87.75                                       | 92.00            | 89.70                                       | 92.67            | 90.35                                       |
| 25.....             | 93.75            | 91.41                                       | 95.83            | 93.43                                       | 96.53            | 94.12                                       |
| 26.....             | 97.50            | 95.06                                       | 99.67            | 97.18                                       | 100.39           | 97.88                                       |
| 27.....             | 101.25           | 98.72                                       | 103.50           | 100.91                                      | 104.25           | 101.64                                      |
| 28.....             | 105.00           | 102.38                                      | 107.33           | 104.65                                      | 108.11           | 105.41                                      |
| 29.....             | 108.75           | 106.03                                      | 111.17           | 108.39                                      | 111.97           | 109.17                                      |
| 30.....             | 112.50           | 109.69                                      | 115.00           | 112.13                                      | 115.83           | 112.93                                      |
| Months.             |                  |   |                  |   |                  |   |
| Jan.....            | 112.50           | 109.68                                      | 115.00           | 112.12                                      | 115.83           | 112.93                                      |
| Feb.....            | 112.50           | 109.69                                      | 115.00           | 112.13                                      | 115.83           | 112.94                                      |
| Mar.....            | 112.50           | 109.69                                      | 115.00           | 112.12                                      | 115.84           | 112.94                                      |
| Apr.....            | 112.50           | 109.69                                      | 115.00           | 112.13                                      | 115.83           | 112.94                                      |
| May.....            | 112.50           | 109.68                                      | 115.00           | 112.12                                      | 115.83           | 112.93                                      |
| June.....           | 112.50           | 109.69                                      | 115.00           | 112.13                                      | 115.84           | 112.94                                      |
| July.....           | 112.50           | 109.69                                      | 115.00           | 112.12                                      | 115.83           | 112.94                                      |
| Aug.....            | 112.50           | 109.69                                      | 115.00           | 112.13                                      | 115.83           | 112.94                                      |
| Sept.....           | 112.50           | 109.68                                      | 115.00           | 112.12                                      | 115.84           | 112.93                                      |
| Oct.....            | 112.50           | 109.69                                      | 115.00           | 112.13                                      | 115.83           | 112.94                                      |
| Nov.....            | 112.50           | 109.69                                      | 115.00           | 112.12                                      | 115.83           | 112.94                                      |
| Dec.....            | 112.50           | 109.69                                      | 115.00           | 112.13                                      | 115.84           | 112.94                                      |
| Yearly<br>salary .. | 1,350.00         | 1,316.25                                    | 1,380.00         | 1,345.50                                    | 1,390.00         | 1,355.25                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 19

| Days.           | \$1,400       |   | \$1,420       |   | \$1,440       |   |
|-----------------|---------------|---|---------------|---|---------------|---|
|                 | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.....          | \$3.89        | \$3.79                                      | \$3.94        | \$3.84                                      | \$4.00        | \$3.90                                      |
| 2.....          | 7.78          | 7.59  | 7.89          | 7.69  | 8.00          | 7.80  |
| 3.....          | 11.67         | 11.38                                       | 11.83         | 11.53                                       | 12.00         | 11.70                                       |
| 4.....          | 15.56         | 15.17                                       | 15.78         | 15.39                                       | 16.00         | 15.60                                       |
| 5.....          | 19.44         | 18.95                                       | 19.72         | 19.23                                       | 20.00         | 19.50                                       |
| 6.....          | 23.33         | 22.75                                       | 23.67         | 23.08                                       | 24.00         | 23.40                                       |
| 7.....          | 27.22         | 26.54                                       | 27.61         | 26.92                                       | 28.00         | 27.30                                       |
| 8.....          | 31.11         | 30.33                                       | 31.56         | 30.77                                       | 32.00         | 31.20                                       |
| 9.....          | 35.00         | 34.13                                       | 35.50         | 34.61                                       | 36.00         | 35.10                                       |
| 10.....         | 38.89         | 37.92                                       | 39.44         | 38.45                                       | 40.00         | 39.00                                       |
| 11.....         | 42.78         | 41.71                                       | 43.39         | 42.31                                       | 44.00         | 42.90                                       |
| 12.....         | 46.67         | 45.50                                       | 47.33         | 46.15                                       | 48.00         | 46.80                                       |
| 13.....         | 50.56         | 49.30                                       | 51.28         | 50.00                                       | 52.00         | 50.70                                       |
| 14.....         | 54.44         | 53.08                                       | 55.22         | 53.84                                       | 56.00         | 54.60                                       |
| 15.....         | 58.33         | 56.87                                       | 59.17         | 57.69                                       | 60.00         | 58.50                                       |
| 16.....         | 62.22         | 60.66                                       | 63.11         | 61.53                                       | 64.00         | 62.40                                       |
| 17.....         | 66.11         | 64.46                                       | 67.06         | 65.38                                       | 68.00         | 66.30                                       |
| 18.....         | 70.00         | 68.25                                       | 71.00         | 69.23                                       | 72.00         | 70.20                                       |
| 19.....         | 73.89         | 72.04                                       | 74.94         | 73.07                                       | 76.00         | 74.10                                       |
| 20.....         | 77.78         | 75.84                                       | 78.89         | 76.92                                       | 80.00         | 78.00                                       |
| 21.....         | 81.67         | 79.63                                       | 82.83         | 80.76                                       | 84.00         | 81.90                                       |
| 22.....         | 85.56         | 83.42                                       | 86.78         | 84.61                                       | 88.00         | 85.80                                       |
| 23.....         | 89.44         | 87.20                                       | 90.72         | 88.45                                       | 92.00         | 89.70                                       |
| 24.....         | 93.33         | 91.00                                       | 94.67         | 92.30                                       | 96.00         | 93.60                                       |
| 25.....         | 97.22         | 94.79                                       | 98.61         | 96.14                                       | 100.00        | 97.50                                       |
| 26.....         | 101.11        | 98.58                                       | 102.56        | 100.00                                      | 104.00        | 101.40                                      |
| 27.....         | 105.00        | 102.38                                      | 106.50        | 103.84                                      | 108.00        | 105.30                                      |
| 28.....         | 108.89        | 106.17                                      | 110.44        | 107.68                                      | 112.00        | 109.20                                      |
| 29.....         | 112.78        | 109.96                                      | 114.39        | 111.53                                      | 116.00        | 113.10                                      |
| 30.....         | 116.67        | 113.75                                      | 118.33        | 115.37                                      | 120.00        | 117.00                                      |
| Months.         |               |   |               |   |               |   |
| Jan.....        | 116.66        | 113.75                                      | 118.33        | 115.37                                      | 120.00        | 117.00                                      |
| Feb.....        | 116.67        | 113.75                                      | 118.33        | 115.38                                      | 120.00        | 117.00                                      |
| Mar.....        | 116.67        | 113.75                                      | 118.34        | 115.37                                      | 120.00        | 117.00                                      |
| Apr.....        | 116.66        | 113.75                                      | 118.33        | 115.38                                      | 120.00        | 117.00                                      |
| May.....        | 116.67        | 113.75                                      | 118.33        | 115.37                                      | 120.00        | 117.00                                      |
| June.....       | 116.67        | 113.75                                      | 118.34        | 115.38                                      | 120.00        | 117.00                                      |
| July.....       | 116.66        | 113.75                                      | 118.33        | 115.37                                      | 120.00        | 117.00                                      |
| Aug.....        | 116.67        | 113.75                                      | 118.33        | 115.38                                      | 120.00        | 117.00                                      |
| Sept.....       | 116.67        | 113.75                                      | 118.34        | 115.37                                      | 120.00        | 117.00                                      |
| Oct.....        | 116.66        | 113.75                                      | 118.33        | 115.38                                      | 120.00        | 117.00                                      |
| Nov.....        | 116.67        | 113.75                                      | 118.33        | 115.37                                      | 120.00        | 117.00                                      |
| Dec.....        | 116.67        | 113.75                                      | 118.34        | 115.38                                      | 120.00        | 117.00                                      |
| Yearly salary.. | 1,400.00      | 1,365.00                                    | 1,420.00      | 1,384.50                                    | 1,440.00      | 1,404.00                                    |

## 20 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.           | \$1,470       |   | \$1,480       |   | \$1,500       |   |
|-----------------|---------------|---|---------------|---|---------------|---|
|                 | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.....          | \$4.08        | \$3.98                                      | \$4.11        | \$4.01                                      | \$4.17        | \$4.07                                      |
| 2.....          | 8.17          | 7.97  | 8.22          | 8.01  | 8.33          | 8.12  |
| 3.....          | 12.25         | 11.94                                       | 12.33         | 12.02                                       | 12.50         | 12.19                                       |
| 4.....          | 16.33         | 15.92                                       | 16.44         | 16.03                                       | 16.67         | 16.25                                       |
| 5.....          | 20.42         | 19.91                                       | 20.56         | 20.05                                       | 20.83         | 20.31                                       |
| 6.....          | 24.50         | 23.89                                       | 24.67         | 24.05                                       | 25.00         | 24.38                                       |
| 7.....          | 28.58         | 27.87                                       | 28.78         | 28.06                                       | 29.17         | 28.44                                       |
| 8.....          | 32.67         | 31.85                                       | 32.89         | 32.07                                       | 33.33         | 32.50                                       |
| 9.....          | 36.75         | 35.83                                       | 37.00         | 36.08                                       | 37.50         | 36.56                                       |
| 10.....         | 40.83         | 39.81                                       | 41.11         | 40.08                                       | 41.67         | 40.63                                       |
| 11.....         | 44.92         | 43.80                                       | 45.22         | 44.09                                       | 45.83         | 44.68                                       |
| 12.....         | 49.00         | 47.78                                       | 49.33         | 48.10                                       | 50.00         | 48.75                                       |
| 13.....         | 53.08         | 51.75                                       | 53.44         | 52.10                                       | 54.17         | 52.82                                       |
| 14.....         | 57.17         | 55.74                                       | 57.56         | 56.12                                       | 58.33         | 56.87                                       |
| 15.....         | 61.25         | 59.72                                       | 61.67         | 60.13                                       | 62.50         | 60.94                                       |
| 16.....         | 65.33         | 63.70                                       | 65.78         | 64.14                                       | 66.67         | 65.00                                       |
| 17.....         | 69.42         | 67.68                                       | 69.89         | 68.14                                       | 70.83         | 69.06                                       |
| 18.....         | 73.50         | 71.66                                       | 74.00         | 72.15                                       | 75.00         | 73.13                                       |
| 19.....         | 77.58         | 75.64                                       | 78.11         | 76.16                                       | 79.17         | 77.19                                       |
| 20.....         | 81.67         | 79.63                                       | 82.22         | 80.16                                       | 83.33         | 81.25                                       |
| 21.....         | 85.75         | 83.61                                       | 86.33         | 84.17                                       | 87.50         | 85.31                                       |
| 22.....         | 89.83         | 87.58                                       | 90.44         | 88.18                                       | 91.67         | 89.38                                       |
| 23.....         | 93.92         | 91.57                                       | 94.56         | 92.20                                       | 95.83         | 93.43                                       |
| 24.....         | 98.00         | 95.55                                       | 98.67         | 96.20                                       | 100.00        | 97.50                                       |
| 25.....         | 102.08        | 99.53                                       | 102.78        | 100.21                                      | 104.17        | 101.57                                      |
| 26.....         | 106.17        | 103.52                                      | 106.89        | 104.22                                      | 108.33        | 105.62                                      |
| 27.....         | 110.25        | 107.49                                      | 111.00        | 108.23                                      | 112.50        | 109.69                                      |
| 28.....         | 114.33        | 111.47                                      | 115.11        | 112.23                                      | 116.67        | 113.75                                      |
| 29.....         | 118.42        | 115.46                                      | 119.22        | 116.24                                      | 120.83        | 117.81                                      |
| 30.....         | 122.50        | 119.44                                      | 123.33        | 120.25                                      | 125.00        | 121.88                                      |
| Months.         |               |   |               |   |               |   |
| Jan.....        | 122.50        | 119.43                                      | 123.33        | 120.25                                      | 125.00        | 121.87                                      |
| Feb.....        | 122.50        | 119.44                                      | 123.33        | 120.25                                      | 125.00        | 121.88                                      |
| Mar.....        | 122.50        | 119.44                                      | 123.34        | 120.25                                      | 125.00        | 121.87                                      |
| Apr.....        | 122.50        | 119.44                                      | 123.33        | 120.25                                      | 125.00        | 121.88                                      |
| May.....        | 122.50        | 119.43                                      | 123.33        | 120.25                                      | 125.00        | 121.87                                      |
| June.....       | 122.50        | 119.44                                      | 123.34        | 120.25                                      | 125.00        | 121.88                                      |
| July.....       | 122.50        | 119.44                                      | 123.33        | 120.25                                      | 125.00        | 121.87                                      |
| Aug.....        | 122.50        | 119.44                                      | 123.33        | 120.25                                      | 125.00        | 121.88                                      |
| Sept.....       | 122.50        | 119.43                                      | 123.34        | 120.25                                      | 125.00        | 121.87                                      |
| Oct.....        | 122.50        | 119.44                                      | 123.33        | 120.25                                      | 125.00        | 121.88                                      |
| Nov.....        | 122.50        | 119.44                                      | 123.33        | 120.25                                      | 125.00        | 121.87                                      |
| Dec.....        | 122.50        | 119.44                                      | 123.34        | 120.25                                      | 125.00        | 121.88                                      |
| Yearly salary.. | 1,470.00      | 1,433.25                                    | 1,480.00      | 1,443.00                                    | 1,500.00      | 1,462.50                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 21

| Days.           | \$1,510       |  | \$1,520       |   | \$1,560       |   |
|-----------------|---------------|--|---------------|---|---------------|---|
|                 | Basic salary. | Less 2½%<br>retirement de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....          | \$4.19        | \$4.09                                 | \$4.22        | \$4.11                                      | \$4.33        | \$4.22                                      |
| 2.....          | 8.39          | 8.18                                   | 8.44          | 8.23  | 8.67          | 8.45  |
| 3.....          | 12.58         | 12.27                                  | 12.67         | 12.35                                       | 13.00         | 12.68                                       |
| 4.....          | 16.78         | 16.36                                  | 16.89         | 16.47                                       | 17.33         | 16.90                                       |
| 5.....          | 20.97         | 20.45                                  | 21.11         | 20.58                                       | 21.67         | 21.13                                       |
| 6.....          | 25.17         | 24.54                                  | 25.33         | 24.70                                       | 26.00         | 25.35                                       |
| 7.....          | 29.36         | 28.63                                  | 29.56         | 28.82                                       | 30.33         | 29.57                                       |
| 8.....          | 33.56         | 32.72                                  | 33.78         | 32.94                                       | 34.67         | 33.80                                       |
| 9.....          | 37.75         | 36.81                                  | 38.00         | 37.05                                       | 39.00         | 38.03                                       |
| 10.....         | 41.94         | 40.89                                  | 42.22         | 41.16                                       | 43.33         | 42.25                                       |
| 11.....         | 46.14         | 44.99                                  | 46.44         | 45.28                                       | 47.67         | 46.48                                       |
| 12.....         | 50.33         | 49.07                                  | 50.67         | 49.40                                       | 52.00         | 50.70                                       |
| 13.....         | 54.53         | 53.17                                  | 54.89         | 53.52                                       | 56.33         | 54.92                                       |
| 14.....         | 58.72         | 57.25                                  | 59.11         | 57.63                                       | 60.67         | 59.15                                       |
| 15.....         | 62.92         | 61.35                                  | 63.33         | 61.75                                       | 65.00         | 63.38                                       |
| 16.....         | 67.11         | 65.43                                  | 67.56         | 65.87                                       | 69.33         | 67.60                                       |
| 17.....         | 71.31         | 69.53                                  | 71.78         | 69.99                                       | 73.67         | 71.83                                       |
| 18.....         | 75.50         | 73.61                                  | 76.00         | 74.10                                       | 78.00         | 76.05                                       |
| 19.....         | 79.69         | 77.70                                  | 80.22         | 78.21                                       | 82.33         | 80.27                                       |
| 20.....         | 83.89         | 81.79                                  | 84.44         | 82.33                                       | 86.67         | 84.50                                       |
| 21.....         | 88.08         | 85.88                                  | 88.67         | 86.45                                       | 91.00         | 88.73                                       |
| 22.....         | 92.28         | 89.97                                  | 92.89         | 90.57                                       | 95.33         | 92.95                                       |
| 23.....         | 96.47         | 94.06                                  | 97.11         | 94.68                                       | 99.67         | 97.18                                       |
| 24.....         | 100.67        | 98.15                                  | 101.33        | 98.80                                       | 104.00        | 101.40                                      |
| 25.....         | 104.86        | 102.24                                 | 105.56        | 102.92                                      | 108.33        | 105.62                                      |
| 26.....         | 109.06        | 106.33                                 | 109.78        | 107.04                                      | 112.67        | 109.85                                      |
| 27.....         | 113.25        | 110.42                                 | 114.00        | 111.15                                      | 117.00        | 114.08                                      |
| 28.....         | 117.44        | 114.50                                 | 118.22        | 115.26                                      | 121.33        | 118.30                                      |
| 29.....         | 121.64        | 118.60                                 | 122.44        | 119.38                                      | 125.67        | 122.53                                      |
| 30.....         | 125.83        | 122.68                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| Months.         |               |  |               |   |               |   |
| Jan.....        | 125.83        | 122.68                                 | 126.66        | 123.50                                      | 130.00        | 126.75                                      |
| Feb.....        | 125.83        | 122.69                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| Mar.....        | 125.84        | 122.69                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| Apr.....        | 125.83        | 122.69                                 | 126.66        | 123.50                                      | 130.00        | 126.75                                      |
| May.....        | 125.83        | 122.68                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| June.....       | 125.84        | 122.69                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| July.....       | 125.83        | 122.69                                 | 126.66        | 123.50                                      | 130.00        | 126.75                                      |
| Aug.....        | 125.83        | 122.69                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| Sept.....       | 125.84        | 122.68                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| Oct.....        | 125.83        | 122.69                                 | 126.66        | 123.50                                      | 130.00        | 126.75                                      |
| Nov.....        | 125.83        | 122.69                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| Dec.....        | 125.84        | 122.69                                 | 126.67        | 123.50                                      | 130.00        | 126.75                                      |
| Yearly salary.. |               |  |               |   |               |   |
|                 | 1,510.00      | 1,472.25                               | 1,520.00      | 1,482.00                                    | 1,560.00      | 1,521.00                                    |

## 22 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$1,580          |   | \$1,596          |   | \$1,600          |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction.<br>\$ | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$4.39           | \$4.28  | \$4.43           | \$4.32                                      | \$4.44           | \$4.33                                      |
| 2.....             | 8.78             | 8.56  | 8.87             | 8.65  | 8.89             | 8.67  |
| 3.....             | 13.17            | 12.84   | 13.30            | 12.97                                       | 13.33            | 13.00                                       |
| 4.....             | 17.56            | 17.12   | 17.73            | 17.29                                       | 17.78            | 17.34                                       |
| 5.....             | 21.94            | 21.39   | 22.17            | 21.62                                       | 22.22            | 21.66                                       |
| 6.....             | 26.33            | 25.57   | 26.60            | 25.94                                       | 26.67            | 26.00                                       |
| 7.....             | 30.72            | 29.95   | 31.03            | 30.25                                       | 31.11            | 30.33                                       |
| 8.....             | 35.11            | 34.23   | 35.47            | 34.58                                       | 35.56            | 34.67                                       |
| 9.....             | 39.50            | 38.51   | 39.90            | 38.90                                       | 40.00            | 39.00                                       |
| 10.....            | 43.89            | 42.79   | 44.33            | 43.22                                       | 44.44            | 43.33                                       |
| 11.....            | 48.28            | 47.07   | 48.77            | 47.55                                       | 48.89            | 47.67                                       |
| 12.....            | 52.67            | 51.35   | 53.20            | 51.87                                       | 53.33            | 52.00                                       |
| 13.....            | 57.06            | 55.63   | 57.63            | 56.19                                       | 57.78            | 56.34                                       |
| 14.....            | 61.44            | 59.90   | 62.07            | 60.52                                       | 62.22            | 60.66                                       |
| 15.....            | 65.83            | 64.18   | 66.50            | 64.84                                       | 66.67            | 65.00                                       |
| 16.....            | 70.22            | 68.46   | 70.93            | 69.16                                       | 71.11            | 69.33                                       |
| 17.....            | 74.61            | 72.74   | 75.37            | 73.49                                       | 75.56            | 73.67                                       |
| 18.....            | 79.00            | 77.03   | 79.80            | 77.81                                       | 80.00            | 78.00                                       |
| 19.....            | 83.39            | 81.31   | 84.23            | 82.12                                       | 84.44            | 82.33                                       |
| 20.....            | 87.78            | 85.59   | 88.67            | 86.45                                       | 88.89            | 86.67                                       |
| 21.....            | 92.17            | 89.87   | 93.10            | 90.77                                       | 93.33            | 91.00                                       |
| 22.....            | 96.56            | 94.15   | 97.53            | 95.09                                       | 97.78            | 95.34                                       |
| 23.....            | 100.94           | 98.42   | 101.97           | 99.42                                       | 102.22           | 99.66                                       |
| 24.....            | 105.33           | 102.70  | 106.40           | 103.74                                      | 106.67           | 104.00                                      |
| 25.....            | 109.72           | 106.98  | 110.83           | 108.06                                      | 111.11           | 108.33                                      |
| 26.....            | 114.11           | 111.26  | 115.27           | 112.39                                      | 115.56           | 112.67                                      |
| 27.....            | 118.50           | 115.54  | 119.70           | 116.71                                      | 120.00           | 117.00                                      |
| 28.....            | 122.89           | 119.82  | 124.13           | 121.03                                      | 124.44           | 121.33                                      |
| 29.....            | 127.28           | 124.19  | 128.57           | 125.36                                      | 128.89           | 125.67                                      |
| 30.....            | 131.67           | 128.38  | 133.00           | 129.68                                      | 133.33           | 130.00                                      |
| Months.            |                  |   |                  |   |                  |   |
| Jan.....           | 131.66           | 128.37  | 133.00           | 129.67                                      | 133.33           | 130.00                                      |
| Feb.....           | 131.67           | 128.38  | 133.00           | 129.68                                      | 133.33           | 130.00                                      |
| Mar.....           | 131.67           | 128.37  | 133.00           | 129.67                                      | 133.34           | 130.00                                      |
| Apr.....           | 131.66           | 128.38  | 133.00           | 129.68                                      | 133.33           | 130.00                                      |
| May.....           | 131.67           | 128.37  | 133.00           | 129.67                                      | 133.33           | 130.00                                      |
| June.....          | 131.67           | 128.38  | 133.00           | 129.68                                      | 133.34           | 130.00                                      |
| July.....          | 131.66           | 128.37  | 133.00           | 129.67                                      | 133.33           | 130.00                                      |
| Aug.....           | 131.67           | 128.38  | 133.00           | 129.68                                      | 133.33           | 130.00                                      |
| Sept.....          | 131.67           | 128.37  | 133.00           | 129.67                                      | 133.34           | 130.00                                      |
| Oct.....           | 131.66           | 128.38  | 133.00           | 129.68                                      | 133.33           | 130.00                                      |
| Nov.....           | 131.67           | 128.37  | 133.00           | 129.67                                      | 133.33           | 130.00                                      |
| Dec.....           | 131.67           | 128.38  | 133.00           | 129.68                                      | 133.34           | 130.00                                      |
| Yearly<br>salary.. | 1,580.00         | 1,540.50  | 1,596.00         | 1,556.10                                    | 1,600.00         | 1,560.00                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 23

| Days.            | \$1,608       |   | \$1,620       |   | \$1,630       |   |
|------------------|---------------|---|---------------|---|---------------|---|
|                  | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.....           | \$4.47        | \$4.36                                      | \$4.50        | \$4.39                                      | \$4.53        | \$4.42                                      |
| 2.....           | 8.93          | 8.71  | 9.00          | 8.78  | 9.06          | 8.83  |
| 3.....           | 13.40         | 13.07                                       | 13.50         | 13.16                                       | 13.58         | 13.24                                       |
| 4.....           | 17.87         | 17.42                                       | 18.00         | 17.55                                       | 18.11         | 17.66                                       |
| 5.....           | 22.33         | 21.77                                       | 22.50         | 21.94                                       | 22.64         | 22.07                                       |
| 6.....           | 26.80         | 26.13                                       | 27.00         | 26.33                                       | 27.17         | 26.49                                       |
| 7.....           | 31.27         | 30.49                                       | 31.50         | 30.71                                       | 31.69         | 30.90                                       |
| 8.....           | 35.73         | 34.84                                       | 36.00         | 35.10                                       | 36.22         | 35.31                                       |
| 9.....           | 40.20         | 39.20                                       | 40.50         | 39.49                                       | 40.75         | 39.73                                       |
| 10.....          | 44.67         | 43.55                                       | 45.00         | 43.88                                       | 45.28         | 44.15                                       |
| 11.....          | 49.13         | 47.90                                       | 49.50         | 48.26                                       | 49.81         | 48.56                                       |
| 12.....          | 53.60         | 52.26                                       | 54.00         | 52.65                                       | 54.33         | 52.97                                       |
| 13.....          | 58.07         | 56.62                                       | 58.50         | 57.04                                       | 58.86         | 57.39                                       |
| 14.....          | 62.53         | 60.97                                       | 63.00         | 61.43                                       | 63.39         | 61.81                                       |
| 15.....          | 67.00         | 65.33                                       | 67.50         | 65.81                                       | 67.92         | 66.22                                       |
| 16.....          | 71.47         | 69.68                                       | 72.00         | 70.20                                       | 72.44         | 70.63                                       |
| 17.....          | 75.93         | 74.03                                       | 76.50         | 74.59                                       | 76.97         | 75.05                                       |
| 18.....          | 80.40         | 78.39                                       | 81.00         | 78.98                                       | 81.50         | 79.46                                       |
| 19.....          | 84.87         | 82.75                                       | 85.50         | 83.36                                       | 86.03         | 83.88                                       |
| 20.....          | 89.33         | 87.10                                       | 90.00         | 87.75                                       | 90.56         | 88.30                                       |
| 21.....          | 93.80         | 91.46                                       | 94.50         | 92.14                                       | 95.08         | 92.70                                       |
| 22.....          | 98.27         | 95.81                                       | 99.00         | 96.53                                       | 99.61         | 97.12                                       |
| 23.....          | 102.73        | 100.16                                      | 103.50        | 100.91                                      | 104.14        | 101.54                                      |
| 24.....          | 107.20        | 104.52                                      | 108.00        | 105.30                                      | 108.67        | 105.95                                      |
| 25.....          | 111.67        | 108.88                                      | 112.50        | 109.69                                      | 113.19        | 110.36                                      |
| 26.....          | 116.13        | 113.23                                      | 117.00        | 114.08                                      | 117.72        | 114.78                                      |
| 27.....          | 120.60        | 117.59                                      | 121.50        | 118.46                                      | 122.25        | 119.19                                      |
| 28.....          | 125.07        | 121.94                                      | 126.00        | 122.85                                      | 126.78        | 123.61                                      |
| 29.....          | 129.53        | 126.29                                      | 130.50        | 127.24                                      | 131.31        | 128.03                                      |
| 30.....          | 134.00        | 130.65                                      | 135.00        | 131.63                                      | 135.83        | 132.43                                      |
| Months.          |               |   |               |   |               |   |
| Jan.....         | 134.00        | 130.65                                      | 135.00        | 131.62                                      | 135.83        | 132.43                                      |
| Feb.....         | 134.00        | 130.65                                      | 135.00        | 131.63                                      | 135.83        | 132.44                                      |
| Mar.....         | 134.00        | 130.65                                      | 135.00        | 131.62                                      | 135.84        | 132.44                                      |
| Apr.....         | 134.00        | 130.65                                      | 135.00        | 131.63                                      | 135.83        | 132.44                                      |
| May.....         | 134.00        | 130.65                                      | 135.00        | 131.62                                      | 135.83        | 132.43                                      |
| June.....        | 134.00        | 130.65                                      | 135.00        | 131.63                                      | 135.84        | 132.44                                      |
| July.....        | 134.00        | 130.65                                      | 135.00        | 131.62                                      | 135.83        | 132.44                                      |
| Aug.....         | 134.00        | 130.65                                      | 135.00        | 131.63                                      | 135.83        | 132.44                                      |
| Sept.....        | 134.00        | 130.65                                      | 135.00        | 131.62                                      | 135.84        | 132.43                                      |
| Oct.....         | 134.00        | 130.65                                      | 135.00        | 131.63                                      | 135.83        | 132.44                                      |
| Nov.....         | 134.00        | 130.65                                      | 135.00        | 131.62                                      | 135.83        | 132.44                                      |
| Dec.....         | 134.00        | 130.65                                      | 135.00        | 131.63                                      | 135.84        | 132.44                                      |
| Yearly salary... | 1,608.00      | 1,567.80                                    | 1,620.00      | 1,579.50                                    | 1,630.00      | 1,589.25                                    |

## 24 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.               | \$1,640          |   | \$1,650          |   | \$1,680          |   |
|---------------------|------------------|---|------------------|---|------------------|---|
|                     | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....              | \$4.56           | \$4.45                                      | \$4.58           | \$4.47                                      | \$4.67           | \$4.55                                      |
| 2.....              | 9.11             | 8.88  | 9.17             | 8.94  | 9.33             | 9.10  |
| 3.....              | 13.67            | 13.33                                       | 13.75            | 13.41                                       | 14.00            | 13.65                                       |
| 4.....              | 18.22            | 17.76                                       | 18.33            | 17.87                                       | 18.67            | 18.20                                       |
| 5.....              | 22.78            | 22.21                                       | 22.92            | 22.35                                       | 23.33            | 22.75                                       |
| 6.....              | 27.33            | 26.65                                       | 27.50            | 26.81                                       | 28.00            | 27.30                                       |
| 7.....              | 31.89            | 31.09                                       | 32.08            | 31.28                                       | 32.67            | 31.85                                       |
| 8.....              | 36.44            | 35.53                                       | 36.67            | 35.75                                       | 37.33            | 36.40                                       |
| 9.....              | 41.00            | 39.98                                       | 41.25            | 40.22                                       | 42.00            | 40.95                                       |
| 10.....             | 45.56            | 44.42                                       | 45.83            | 44.68                                       | 46.67            | 45.50                                       |
| 11.....             | 50.11            | 48.86                                       | 50.42            | 49.16                                       | 51.33            | 50.05                                       |
| 12.....             | 54.67            | 53.30                                       | 55.00            | 53.63                                       | 56.00            | 54.60                                       |
| 13.....             | 59.22            | 57.74                                       | 59.58            | 58.09                                       | 60.67            | 59.15                                       |
| 14.....             | 63.78            | 62.19                                       | 64.17            | 62.57                                       | 65.33            | 63.70                                       |
| 15.....             | 68.33            | 66.62                                       | 68.75            | 67.03                                       | 70.00            | 68.25                                       |
| 16.....             | 72.89            | 71.07                                       | 73.33            | 71.50                                       | 74.67            | 72.80                                       |
| 17.....             | 77.44            | 75.50                                       | 77.92            | 75.97                                       | 79.33            | 77.35                                       |
| 18.....             | 82.00            | 79.95                                       | 82.50            | 80.44                                       | 84.00            | 81.90                                       |
| 19.....             | 86.56            | 84.40                                       | 87.08            | 84.90                                       | 88.67            | 86.45                                       |
| 20.....             | 91.11            | 88.83                                       | 91.67            | 89.38                                       | 93.33            | 91.00                                       |
| 21.....             | 95.67            | 93.28                                       | 96.25            | 93.84                                       | 98.00            | 95.55                                       |
| 22.....             | 100.22           | 97.71                                       | 100.83           | 98.31                                       | 102.67           | 100.10                                      |
| 23.....             | 104.78           | 102.16                                      | 105.42           | 102.78                                      | 107.33           | 104.65                                      |
| 24.....             | 109.33           | 106.60                                      | 110.00           | 107.25                                      | 112.00           | 109.20                                      |
| 25.....             | 113.89           | 111.04                                      | 114.58           | 111.72                                      | 116.67           | 113.75                                      |
| 26.....             | 118.44           | 115.48                                      | 119.17           | 116.19                                      | 121.33           | 118.30                                      |
| 27.....             | 123.00           | 119.93                                      | 123.75           | 120.66                                      | 126.00           | 122.85                                      |
| 28.....             | 127.56           | 124.37                                      | 128.33           | 125.12                                      | 130.67           | 127.40                                      |
| 29.....             | 132.11           | 128.81                                      | 132.92           | 129.60                                      | 135.33           | 131.95                                      |
| 30.....             | 136.67           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Months.             |                  |   |                  |   |                  |   |
| Jan.....            | 136.66           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Feb.....            | 136.67           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Mar.....            | 136.67           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Apr.....            | 136.66           | 133.25                                      | 137.50           | 134.07                                      | 140.00           | 136.50                                      |
| May.....            | 136.67           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| June.....           | 136.67           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| July.....           | 136.66           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Aug.....            | 136.67           | 133.25                                      | 137.50           | 134.07                                      | 140.00           | 136.50                                      |
| Sept.....           | 136.67           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Oct.....            | 136.66           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Nov.....            | 136.67           | 133.25                                      | 137.50           | 134.06                                      | 140.00           | 136.50                                      |
| Dec.....            | 136.67           | 133.25                                      | 137.50           | 134.07                                      | 140.00           | 136.50                                      |
| Yearly<br>salary... | 1,640.00         | 1,599.00                                    | 1,650.00         | 1,608.75                                    | 1,680.00         | 1,638.00                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 25

| Days.               | \$1,700          |   | \$1,716          |   | \$1,720          |   |
|---------------------|------------------|---|------------------|---|------------------|---|
|                     | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1...                | \$4.72           | \$4.60                                      | \$4.77           | \$4.65                                      | \$4.78           | \$4.66                                      |
| 2...                | 9.44             | 9.20  | 9.53             | 9.29  | 9.56             | 9.32  |
| 3...                | 14.17            | 13.82                                       | 14.30            | 13.94                                       | 14.33            | 13.97                                       |
| 4...                | 18.89            | 18.42                                       | 19.07            | 18.59                                       | 19.11            | 18.63                                       |
| 5...                | 23.61            | 23.02                                       | 23.83            | 23.23                                       | 23.89            | 23.29                                       |
| 6...                | 28.33            | 27.62                                       | 28.60            | 27.89                                       | 28.67            | 27.95                                       |
| 7...                | 33.06            | 32.23                                       | 33.37            | 32.54                                       | 33.44            | 32.60                                       |
| 8...                | 37.78            | 36.84                                       | 38.13            | 37.18                                       | 38.22            | 37.26                                       |
| 9...                | 42.50            | 41.44                                       | 42.90            | 41.83                                       | 43.00            | 41.93                                       |
| 10...               | 47.22            | 46.04                                       | 47.67            | 46.48                                       | 47.78            | 46.59                                       |
| 11...               | 51.94            | 50.64                                       | 52.43            | 51.12                                       | 52.56            | 51.25                                       |
| 12...               | 56.67            | 55.25                                       | 57.20            | 55.77                                       | 57.33            | 55.90                                       |
| 13...               | 61.39            | 59.86                                       | 61.97            | 60.42                                       | 62.11            | 60.56                                       |
| 14...               | 66.11            | 64.46                                       | 66.73            | 65.06                                       | 66.89            | 65.22                                       |
| 15...               | 70.83            | 69.06                                       | 71.50            | 69.71                                       | 71.67            | 69.88                                       |
| 16...               | 75.56            | 73.67                                       | 76.27            | 74.36                                       | 76.44            | 74.53                                       |
| 17...               | 80.28            | 78.27                                       | 81.03            | 79.00                                       | 81.22            | 79.19                                       |
| 18...               | 85.00            | 82.88                                       | 85.80            | 83.66                                       | 86.00            | 83.85                                       |
| 19...               | 89.72            | 87.48                                       | 90.57            | 88.31                                       | 90.78            | 88.51                                       |
| 20...               | 94.44            | 92.08                                       | 95.33            | 92.95                                       | 95.56            | 93.17                                       |
| 21...               | 99.17            | 96.69                                       | 100.10           | 97.60                                       | 100.33           | 97.82                                       |
| 22...               | 103.89           | 101.29                                      | 104.87           | 102.25                                      | 105.11           | 102.48                                      |
| 23...               | 108.61           | 105.89                                      | 109.63           | 106.89                                      | 109.89           | 107.14                                      |
| 24...               | 113.33           | 110.50                                      | 114.40           | 111.54                                      | 114.67           | 111.80                                      |
| 25...               | 118.06           | 115.11                                      | 119.17           | 116.19                                      | 119.44           | 116.45                                      |
| 26...               | 122.78           | 119.71                                      | 123.93           | 120.83                                      | 124.22           | 121.11                                      |
| 27...               | 127.50           | 124.31                                      | 128.70           | 125.48                                      | 129.00           | 125.78                                      |
| 28...               | 132.22           | 128.91                                      | 133.47           | 130.13                                      | 133.78           | 130.44                                      |
| 29...               | 136.94           | 133.52                                      | 138.23           | 134.77                                      | 138.56           | 135.10                                      |
| 30...               | 141.67           | 138.13                                      | 143.00           | 139.43                                      | 143.33           | 139.75                                      |
| Months.             |                  |   |                  |   |                  |   |
| Jan...              | 141.66           | 138.12                                      | 143.00           | 139.42                                      | 143.33           | 139.75                                      |
| Feb...              | 141.67           | 138.13                                      | 143.00           | 139.43                                      | 143.33           | 139.75                                      |
| Mar...              | 141.67           | 138.12                                      | 143.00           | 139.42                                      | 143.34           | 139.75                                      |
| Apr...              | 141.66           | 138.13                                      | 143.00           | 139.43                                      | 143.33           | 139.75                                      |
| May...              | 141.67           | 138.12                                      | 143.00           | 139.42                                      | 143.33           | 139.75                                      |
| June...             | 141.67           | 138.13                                      | 143.00           | 139.43                                      | 143.34           | 139.75                                      |
| July...             | 141.66           | 138.12                                      | 143.00           | 139.42                                      | 143.33           | 139.75                                      |
| Aug...              | 141.67           | 138.13                                      | 143.00           | 139.43                                      | 143.33           | 139.75                                      |
| Sept...             | 141.67           | 138.12                                      | 143.00           | 139.42                                      | 143.34           | 139.75                                      |
| Oct...              | 141.66           | 138.13                                      | 143.00           | 139.43                                      | 143.33           | 139.75                                      |
| Nov...              | 141.67           | 138.12                                      | 143.00           | 139.42                                      | 143.33           | 139.75                                      |
| Dec...              | 141.67           | 138.13                                      | 143.00           | 139.43                                      | 143.34           | 139.75                                      |
| Yearly<br>salary .. | 1,700.00         | 1,657.50                                    | 1,716.00         | 1,673.10                                    | 1,720.00         | 1,677.00                                    |

## 26 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.             | \$1,740          |   | \$1,746          |   | \$1,750          |   |
|-------------------|------------------|---|------------------|---|------------------|---|
|                   | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.                | \$4.83           | \$4.71                                      | \$4.85           | \$4.73                                      | \$4.86           | \$4.74                                      |
| 2.                | 9.67             | 9.43  | 9.70             | 9.46  | 9.72             | 9.48  |
| 3.                | 14.50            | 14.14                                       | 14.55            | 14.19                                       | 14.58            | 14.22                                       |
| 4.                | 19.33            | 18.85                                       | 19.40            | 18.92                                       | 19.44            | 18.95                                       |
| 5.                | 24.17            | 23.57                                       | 24.25            | 23.64                                       | 24.31            | 23.70                                       |
| 6.                | 29.00            | 28.28                                       | 29.10            | 28.37                                       | 29.17            | 28.44                                       |
| 7.                | 33.83            | 32.98                                       | 33.95            | 33.10                                       | 34.03            | 33.18                                       |
| 8.                | 38.67            | 37.70                                       | 38.80            | 37.83                                       | 38.89            | 37.92                                       |
| 9.                | 43.50            | 42.41                                       | 43.65            | 42.56                                       | 43.75            | 42.66                                       |
| 10.               | 48.33            | 47.12                                       | 48.50            | 47.29                                       | 48.61            | 47.39                                       |
| 11.               | 53.17            | 51.84                                       | 53.35            | 52.02                                       | 53.47            | 52.13                                       |
| 12.               | 58.00            | 56.55                                       | 58.20            | 56.75                                       | 58.33            | 56.87                                       |
| 13.               | 62.83            | 61.26                                       | 63.05            | 61.47                                       | 63.19            | 61.61                                       |
| 14.               | 67.67            | 65.98                                       | 67.90            | 66.20                                       | 68.06            | 66.36                                       |
| 15.               | 72.50            | 70.69                                       | 72.75            | 70.93                                       | 72.92            | 71.10                                       |
| 16.               | 77.33            | 75.40                                       | 77.60            | 75.66                                       | 77.78            | 75.84                                       |
| 17.               | 82.17            | 80.12                                       | 82.45            | 80.39                                       | 82.64            | 80.57                                       |
| 18.               | 87.00            | 84.83                                       | 87.30            | 85.12                                       | 87.50            | 85.31                                       |
| 19.               | 91.83            | 89.53                                       | 92.15            | 89.85                                       | 92.36            | 90.05                                       |
| 20.               | 96.67            | 94.25                                       | 97.00            | 94.58                                       | 97.22            | 94.79                                       |
| 21.               | 101.50           | 98.96                                       | 101.85           | 99.30                                       | 102.08           | 99.53                                       |
| 22.               | 106.33           | 103.67                                      | 106.70           | 104.03                                      | 106.94           | 104.27                                      |
| 23.               | 111.17           | 108.39                                      | 111.55           | 108.76                                      | 111.81           | 109.01                                      |
| 24.               | 116.00           | 113.10                                      | 116.40           | 113.49                                      | 116.67           | 113.75                                      |
| 25.               | 120.83           | 117.81                                      | 121.25           | 118.22                                      | 121.53           | 118.49                                      |
| 26.               | 125.67           | 122.53                                      | 126.10           | 122.95                                      | 126.39           | 123.23                                      |
| 27.               | 130.50           | 127.24                                      | 130.95           | 127.68                                      | 131.25           | 127.97                                      |
| 28.               | 135.33           | 131.95                                      | 135.80           | 132.41                                      | 136.11           | 132.71                                      |
| 29.               | 140.17           | 136.67                                      | 140.65           | 137.13                                      | 140.97           | 137.45                                      |
| 30.               | 145.00           | 141.38                                      | 145.50           | 141.86                                      | 145.83           | 142.18                                      |
| Months.           |                  |   |                  |   |                  |   |
| Jan.              | 145.00           | 141.37                                      | 145.50           | 141.86                                      | 145.83           | 142.18                                      |
| Feb.              | 145.00           | 141.38                                      | 145.50           | 141.86                                      | 145.83           | 142.19                                      |
| Mar.              | 145.00           | 141.37                                      | 145.50           | 141.86                                      | 145.84           | 142.19                                      |
| Apr.              | 145.00           | 141.38                                      | 145.50           | 141.87                                      | 145.83           | 142.19                                      |
| May.              | 145.00           | 141.37                                      | 145.50           | 141.86                                      | 145.83           | 142.18                                      |
| June.             | 145.00           | 141.38                                      | 145.50           | 141.86                                      | 145.84           | 142.19                                      |
| July.             | 145.00           | 141.37                                      | 145.50           | 141.86                                      | 145.83           | 142.19                                      |
| Aug.              | 145.00           | 141.38                                      | 145.50           | 141.87                                      | 145.83           | 142.19                                      |
| Sept.             | 145.00           | 141.37                                      | 145.50           | 141.86                                      | 145.84           | 142.18                                      |
| Oct.              | 145.00           | 141.38                                      | 145.50           | 141.86                                      | 145.83           | 142.19                                      |
| Nov.              | 145.00           | 141.37                                      | 145.50           | 141.86                                      | 145.83           | 142.19                                      |
| Dec.              | 145.00           | 141.38                                      | 145.50           | 141.87                                      | 145.84           | 142.19                                      |
| Yearly<br>salary. | 1,740.00         | 1,696.50                                    | 1,746.00         | 1,702.35                                    | 1,750.00         | 1,706.25                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 27

| Days.              | \$1,760          |  | \$1,780          |   | \$1,800          |   |
|--------------------|------------------|--|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction.. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$4.89           | \$4.77                                       | \$4.94           | \$4.82                                      | \$5.00           | \$4.88                                      |
| 2.....             | 9.78             | 9.54   | 9.89             | 9.64  | 10.00            | 9.75  |
| 3.....             | 14.67            | 14.30  | 14.83            | 14.46                                       | 15.00            | 14.63                                       |
| 4.....             | 19.56            | 19.07  | 19.78            | 19.29                                       | 20.00            | 19.50                                       |
| 5.....             | 24.44            | 23.83  | 24.72            | 24.10                                       | 25.00            | 24.38                                       |
| 6.....             | 29.33            | 28.60  | 29.67            | 28.93                                       | 30.00            | 29.25                                       |
| 7.....             | 34.22            | 33.36  | 34.61            | 33.74                                       | 35.00            | 34.13                                       |
| 8.....             | 39.11            | 38.13  | 39.56            | 38.57                                       | 40.00            | 39.00                                       |
| 9.....             | 44.00            | 42.90  | 44.50            | 43.39                                       | 45.00            | 43.88                                       |
| 10.....            | 48.89            | 47.67  | 49.44            | 48.20                                       | 50.00            | 48.75                                       |
| 11.....            | 53.78            | 52.44  | 54.39            | 53.03                                       | 55.00            | 53.63                                       |
| 12.....            | 58.67            | 57.20  | 59.33            | 57.85                                       | 60.00            | 58.50                                       |
| 13.....            | 63.56            | 61.97  | 64.28            | 62.67                                       | 65.00            | 63.38                                       |
| 14.....            | 68.44            | 66.73  | 69.22            | 67.49                                       | 70.00            | 68.25                                       |
| 15.....            | 73.33            | 71.50  | 74.17            | 72.32                                       | 75.00            | 73.13                                       |
| 16.....            | 78.22            | 76.26  | 79.11            | 77.13                                       | 80.00            | 78.00                                       |
| 17.....            | 83.11            | 81.03  | 84.06            | 81.96                                       | 85.00            | 82.88                                       |
| 18.....            | 88.00            | 85.80  | 89.00            | 86.78                                       | 90.00            | 87.75                                       |
| 19.....            | 92.89            | 90.57  | 93.94            | 91.59                                       | 95.00            | 92.63                                       |
| 20.....            | 97.78            | 95.34  | 98.89            | 96.42                                       | 100.00           | 97.50                                       |
| 21.....            | 102.67           | 100.10                                       | 103.83           | 101.23                                      | 105.00           | 102.38                                      |
| 22.....            | 107.56           | 104.87                                       | 108.78           | 106.06                                      | 110.00           | 107.25                                      |
| 23.....            | 112.44           | 109.63                                       | 113.72           | 110.88                                      | 115.00           | 112.13                                      |
| 24.....            | 117.33           | 114.40                                       | 118.67           | 115.70                                      | 120.00           | 117.00                                      |
| 25.....            | 122.22           | 119.16                                       | 123.61           | 120.52                                      | 125.00           | 121.88                                      |
| 26.....            | 127.11           | 123.93                                       | 128.56           | 125.35                                      | 130.00           | 126.75                                      |
| 27.....            | 132.00           | 128.70                                       | 133.50           | 130.16                                      | 135.00           | 131.63                                      |
| 28.....            | 136.89           | 133.47                                       | 138.44           | 134.98                                      | 140.00           | 136.50                                      |
| 29.....            | 141.78           | 138.24                                       | 143.39           | 139.81                                      | 145.00           | 141.38                                      |
| 30.....            | 146.67           | 143.00                                       | 148.33           | 144.62                                      | 150.00           | 146.25                                      |
| Months.            |                  |  |                  |   |                  |   |
| Jan.....           | 146.66           | 143.00                                       | 148.33           | 144.62                                      | 150.00           | 146.25                                      |
| Feb.....           | 146.67           | 143.00                                       | 148.33           | 144.63                                      | 150.00           | 146.25                                      |
| Mar.....           | 146.67           | 143.00                                       | 148.34           | 144.62                                      | 150.00           | 146.25                                      |
| Apr.....           | 146.66           | 143.00                                       | 148.33           | 144.63                                      | 150.00           | 146.25                                      |
| May.....           | 146.67           | 143.00                                       | 148.33           | 144.62                                      | 150.00           | 146.25                                      |
| June.....          | 146.67           | 143.00                                       | 148.34           | 144.63                                      | 150.00           | 146.25                                      |
| July.....          | 146.66           | 143.00                                       | 148.33           | 144.62                                      | 150.00           | 146.25                                      |
| Aug.....           | 146.67           | 143.00                                       | 148.33           | 144.63                                      | 150.00           | 146.25                                      |
| Sept.....          | 146.67           | 143.00                                       | 148.34           | 144.62                                      | 150.00           | 146.25                                      |
| Oct.....           | 146.66           | 143.00                                       | 148.33           | 144.63                                      | 150.00           | 146.25                                      |
| Nov.....           | 146.67           | 143.00                                       | 148.33           | 144.62                                      | 150.00           | 146.25                                      |
| Dec.....           | 146.67           | 143.00                                       | 148.34           | 144.63                                      | 150.00           | 146.25                                      |
| Yearly<br>salary.. | 1,760.00         | 1,716.00                                     | 1,780.00         | 1,735.50                                    | 1,800.00         | 1,755.00                                    |

## 28 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$1,830          |   | \$1,840          |   | \$1,860          |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$5.08           | \$4.95                                      | \$5.11           | \$4.98                                      | \$5.17           | \$5.04                                      |
| 2.....             | 10.17            | 9.92  | 10.22            | 9.96  | 10.33            | 10.07                                       |
| 3.....             | 15.25            | 14.87                                       | 15.33            | 14.95                                       | 15.50            | 15.11                                       |
| 4.....             | 20.33            | 19.82                                       | 20.44            | 19.93                                       | 20.67            | 20.15                                       |
| 5.....             | 25.42            | 24.78                                       | 25.56            | 24.92                                       | 25.83            | 25.18                                       |
| 6.....             | 30.50            | 29.74                                       | 30.67            | 29.90                                       | 31.00            | 30.23                                       |
| 7.....             | 35.58            | 34.69                                       | 35.78            | 34.89                                       | 36.17            | 35.27                                       |
| 8.....             | 40.67            | 39.65                                       | 40.89            | 39.87                                       | 41.33            | 40.30                                       |
| 9.....             | 45.75            | 44.61                                       | 46.00            | 44.85                                       | 46.50            | 45.34                                       |
| 10.....            | 50.83            | 49.56                                       | 51.11            | 49.83                                       | 51.67            | 50.38                                       |
| 11.....            | 55.92            | 54.52                                       | 56.22            | 54.81                                       | 56.83            | 55.41                                       |
| 12.....            | 61.00            | 59.48                                       | 61.33            | 59.80                                       | 62.00            | 60.45                                       |
| 13.....            | 66.08            | 64.43                                       | 66.44            | 64.78                                       | 67.17            | 65.49                                       |
| 14.....            | 71.17            | 69.39                                       | 71.56            | 69.77                                       | 72.33            | 70.52                                       |
| 15.....            | 76.25            | 74.34                                       | 76.67            | 74.75                                       | 77.50            | 75.56                                       |
| 16.....            | 81.33            | 79.30                                       | 81.78            | 79.74                                       | 82.67            | 80.60                                       |
| 17.....            | 86.42            | 84.26                                       | 86.89            | 84.72                                       | 87.83            | 85.63                                       |
| 18.....            | 91.50            | 89.21                                       | 92.00            | 89.70                                       | 93.00            | 90.68                                       |
| 19.....            | 96.58            | 94.17                                       | 97.11            | 94.68                                       | 98.17            | 95.72                                       |
| 20.....            | 101.67           | 99.13                                       | 102.22           | 99.66                                       | 103.33           | 100.75                                      |
| 21.....            | 106.75           | 104.08                                      | 107.33           | 104.65                                      | 108.50           | 105.79                                      |
| 22.....            | 111.83           | 109.03                                      | 112.44           | 109.63                                      | 113.67           | 110.83                                      |
| 23.....            | 116.92           | 114.00                                      | 117.56           | 114.62                                      | 118.83           | 115.86                                      |
| 24.....            | 122.00           | 118.95                                      | 122.67           | 119.60                                      | 124.00           | 120.90                                      |
| 25.....            | 127.08           | 123.90                                      | 127.78           | 124.59                                      | 129.17           | 125.94                                      |
| 26.....            | 132.17           | 128.87                                      | 132.89           | 129.57                                      | 134.33           | 130.97                                      |
| 27.....            | 137.25           | 133.82                                      | 138.00           | 134.55                                      | 139.50           | 136.01                                      |
| 28.....            | 142.33           | 138.77                                      | 143.11           | 139.53                                      | 144.67           | 141.05                                      |
| 29.....            | 147.42           | 143.73                                      | 148.22           | 144.51                                      | 149.83           | 146.08                                      |
| 30.....            | 152.50           | 148.69                                      | 153.33           | 149.50                                      | 155.00           | 151.13                                      |
| Months.            |                  |   |                  |   |                  |   |
| Jan.....           | 152.50           | 148.68                                      | 153.33           | 149.50                                      | 155.00           | 151.12                                      |
| Feb.....           | 152.50           | 148.69                                      | 153.33           | 149.50                                      | 155.00           | 151.13                                      |
| Mar.....           | 152.50           | 148.69                                      | 153.34           | 149.50                                      | 155.00           | 151.12                                      |
| Apr.....           | 152.50           | 148.69                                      | 153.33           | 149.50                                      | 155.00           | 151.13                                      |
| May.....           | 152.50           | 148.68                                      | 153.33           | 149.50                                      | 155.00           | 151.12                                      |
| June.....          | 152.50           | 148.69                                      | 153.34           | 149.50                                      | 155.00           | 151.13                                      |
| July.....          | 152.50           | 148.69                                      | 153.33           | 149.50                                      | 155.00           | 151.12                                      |
| Aug.....           | 152.50           | 148.69                                      | 153.33           | 149.50                                      | 155.00           | 151.13                                      |
| Sept.....          | 152.50           | 148.68                                      | 153.34           | 149.50                                      | 155.00           | 151.12                                      |
| Oct.....           | 152.50           | 148.69                                      | 153.33           | 149.50                                      | 155.00           | 151.13                                      |
| Nov.....           | 152.50           | 148.69                                      | 153.33           | 149.50                                      | 155.00           | 151.12                                      |
| Dec.....           | 152.50           | 148.69                                      | 153.34           | 149.50                                      | 155.00           | 151.13                                      |
| Yearly<br>salary.. | 1,830.00         | 1,784.25                                    | 1,840.00         | 1,794.00                                    | 1,860.00         | 1,813.50                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 29

| Days.             | \$1,900          |   | \$1,920          |   | \$1,980          |   |
|-------------------|------------------|---|------------------|---|------------------|---|
|                   | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....            | \$5.28           | \$5.15                                      | \$5.33           | \$5.20                                      | \$5.50           | \$5.36                                      |
| 2.....            | 10.56            | 10.30                                       | 10.67            | 10.40                                       | 11.00            | 10.73                                       |
| 3.....            | 15.83            | 15.43                                       | 16.00            | 15.60                                       | 16.50            | 16.09                                       |
| 4.....            | 21.11            | 20.58                                       | 21.33            | 20.80                                       | 22.00            | 21.45                                       |
| 5.....            | 26.39            | 25.73                                       | 26.67            | 26.00                                       | 27.50            | 26.81                                       |
| 6.....            | 31.67            | 30.88                                       | 32.00            | 31.20                                       | 33.00            | 32.18                                       |
| 7.....            | 36.94            | 36.02                                       | 37.33            | 36.40                                       | 38.50            | 37.54                                       |
| 8.....            | 42.22            | 41.16                                       | 42.67            | 41.60                                       | 44.00            | 42.90                                       |
| 9.....            | 47.50            | 46.31                                       | 48.00            | 46.80                                       | 49.50            | 48.26                                       |
| 10.....           | 52.78            | 51.46                                       | 53.33            | 52.00                                       | 55.00            | 53.63                                       |
| 11.....           | 58.06            | 56.61                                       | 58.67            | 57.20                                       | 60.50            | 58.99                                       |
| 12.....           | 63.33            | 61.75                                       | 64.00            | 62.40                                       | 66.00            | 64.35                                       |
| 13.....           | 68.61            | 66.89                                       | 69.33            | 67.60                                       | 71.50            | 69.71                                       |
| 14.....           | 73.89            | 72.04                                       | 74.67            | 72.80                                       | 77.00            | 75.08                                       |
| 15.....           | 79.17            | 77.19                                       | 80.00            | 78.00                                       | 82.50            | 80.44                                       |
| 16.....           | 84.44            | 82.33                                       | 85.33            | 83.20                                       | 88.00            | 85.80                                       |
| 17.....           | 89.72            | 87.48                                       | 90.67            | 88.40                                       | 93.50            | 91.16                                       |
| 18.....           | 95.00            | 92.63                                       | 96.00            | 93.60                                       | 99.00            | 96.53                                       |
| 19.....           | 100.28           | 97.77                                       | 101.33           | 98.80                                       | 104.50           | 101.89                                      |
| 20.....           | 105.56           | 102.92                                      | 106.67           | 104.00                                      | 110.00           | 107.25                                      |
| 21.....           | 110.83           | 108.06                                      | 112.00           | 109.20                                      | 115.50           | 112.61                                      |
| 22.....           | 116.11           | 113.21                                      | 117.33           | 114.40                                      | 121.00           | 117.98                                      |
| 23.....           | 121.39           | 118.36                                      | 122.67           | 119.60                                      | 126.50           | 123.34                                      |
| 24.....           | 126.67           | 123.50                                      | 128.00           | 124.80                                      | 132.00           | 128.70                                      |
| 25.....           | 131.94           | 128.64                                      | 133.33           | 130.00                                      | 137.50           | 134.06                                      |
| 26.....           | 137.22           | 133.79                                      | 138.67           | 135.20                                      | 143.00           | 139.43                                      |
| 27.....           | 142.50           | 138.94                                      | 144.00           | 140.40                                      | 148.50           | 144.79                                      |
| 28.....           | 147.78           | 144.09                                      | 149.33           | 145.60                                      | 154.00           | 150.15                                      |
| 29.....           | 153.06           | 149.23                                      | 154.67           | 150.80                                      | 159.50           | 155.51                                      |
| 30.....           | 158.33           | 154.37                                      | 160.00           | 156.00                                      | 165.00           | 160.88                                      |
| Months.           |                  |   |                  |   |                  |   |
| Jan.....          | 158.33           | 154.37                                      | 160.00           | 156.00                                      | 165.00           | 160.87                                      |
| Feb.....          | 158.33           | 154.38                                      | 160.00           | 156.00                                      | 165.00           | 160.88                                      |
| Mar.....          | 158.34           | 154.37                                      | 160.00           | 156.00                                      | 165.00           | 160.87                                      |
| Apr.....          | 158.33           | 154.38                                      | 160.00           | 156.00                                      | 165.00           | 160.88                                      |
| May.....          | 158.33           | 154.37                                      | 160.00           | 156.00                                      | 165.00           | 160.87                                      |
| June.....         | 158.34           | 154.38                                      | 160.00           | 156.00                                      | 165.00           | 160.88                                      |
| July.....         | 158.33           | 154.37                                      | 160.00           | 156.00                                      | 165.00           | 160.87                                      |
| Aug.....          | 158.33           | 154.38                                      | 160.00           | 156.00                                      | 165.00           | 160.88                                      |
| Sept.....         | 158.34           | 154.37                                      | 160.00           | 156.00                                      | 165.00           | 160.87                                      |
| Oct.....          | 158.33           | 154.38                                      | 160.00           | 156.00                                      | 165.00           | 160.88                                      |
| Nov.....          | 158.33           | 154.37                                      | 160.00           | 156.00                                      | 165.00           | 160.87                                      |
| Dec.....          | 158.34           | 154.38                                      | 160.00           | 156.00                                      | 165.00           | 160.88                                      |
| Yearly<br>salary. | 1,900.00         | 1,852.50                                    | 1,920.00         | 1,872.00                                    | 1,980.00         | 1,930.50                                    |

## 30 SALARY TABLES WITH RETIREMENT DEDUCTIONS

| Days.            | \$2,000          |  | \$2,016          |  | \$2,020          |  |
|------------------|------------------|--|------------------|--|------------------|--|
|                  | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. |
| 1                | \$5.56           | \$5.42   | \$5.60           | \$5.46   | \$5.61           | \$5.47   |
| 2                | 11.11            | 10.83  | 11.20            | 10.92  | 11.22            | 10.94  |
| 3                | 16.67            | 16.25  | 16.80            | 16.38  | 16.83            | 16.41  |
| 4                | 22.22            | 21.66  | 22.40            | 21.84  | 22.44            | 21.88  |
| 5                | 27.78            | 27.09  | 28.00            | 27.30  | 28.06            | 27.36  |
| 6                | 33.33            | 32.50  | 33.60            | 32.76  | 33.67            | 32.83  |
| 7                | 38.89            | 37.92  | 39.20            | 38.22  | 39.28            | 38.30  |
| 8                | 44.44            | 43.33  | 44.80            | 43.68  | 44.89            | 43.77  |
| 9                | 50.00            | 48.75  | 50.40            | 49.14  | 50.50            | 49.24  |
| 10               | 55.56            | 54.17  | 56.00            | 54.60  | 56.11            | 54.71  |
| 11               | 61.11            | 59.58  | 61.60            | 60.06  | 61.72            | 60.18  |
| 12               | 66.67            | 65.00  | 67.20            | 65.52  | 67.33            | 65.65  |
| 13               | 72.22            | 70.41  | 72.80            | 70.98  | 72.94            | 71.12  |
| 14               | 77.78            | 75.84  | 78.40            | 76.44  | 78.56            | 76.60  |
| 15               | 83.33            | 81.25  | 84.00            | 81.90  | 84.17            | 82.07  |
| 16               | 88.89            | 86.67  | 89.60            | 87.36  | 89.78            | 87.54  |
| 17               | 94.44            | 92.08  | 95.20            | 92.82  | 95.39            | 93.01  |
| 18               | 100.00           | 97.50  | 100.80           | 98.28  | 101.00           | 98.48  |
| 19               | 105.56           | 102.92   | 106.40           | 103.74   | 106.61           | 103.94   |
| 20               | 111.11           | 108.33   | 112.00           | 109.20   | 112.22           | 109.41   |
| 21               | 116.67           | 113.75   | 117.60           | 114.66   | 117.83           | 114.88   |
| 22               | 122.22           | 119.16   | 123.20           | 120.12   | 123.44           | 120.35   |
| 23               | 127.78           | 124.59   | 128.80           | 125.58   | 129.06           | 125.83   |
| 24               | 133.33           | 130.00   | 134.40           | 131.04   | 134.67           | 131.30   |
| 25               | 138.89           | 135.42   | 140.00           | 136.50   | 140.28           | 136.77   |
| 26               | 144.44           | 140.83   | 145.60           | 141.96   | 145.89           | 142.24   |
| 27               | 150.00           | 146.25   | 151.20           | 147.42   | 151.50           | 147.71   |
| 28               | 155.56           | 151.67   | 156.80           | 152.88   | 157.11           | 153.18   |
| 29               | 161.11           | 157.08   | 162.40           | 158.34   | 162.72           | 158.65   |
| 30               | 166.67           | 162.50   | 168.00           | 163.80   | 168.33           | 164.12   |
| Months.          |                  |  |                  |  |                  |  |
| Jan.             | 166.66           | 162.50   | 168.00           | 163.80   | 168.33           | 164.12   |
| Feb.             | 166.67           | 162.50   | 168.00           | 163.80   | 168.33           | 164.13   |
| Mar.             | 166.67           | 162.50   | 168.00           | 163.80   | 168.34           | 164.12   |
| Apr.             | 166.66           | 162.50   | 168.00           | 163.80   | 168.33           | 164.13   |
| May              | 166.67           | 162.50   | 168.00           | 163.80   | 168.33           | 164.12   |
| June             | 166.67           | 162.50   | 168.00           | 163.80   | 168.34           | 164.13   |
| July             | 166.66           | 162.50   | 168.00           | 163.80   | 168.33           | 164.12   |
| Aug.             | 166.67           | 162.50   | 168.00           | 163.80   | 168.33           | 164.13   |
| Sept.            | 166.67           | 162.50   | 168.00           | 163.80   | 168.34           | 164.12   |
| Oct.             | 166.66           | 162.50   | 168.00           | 163.80   | 168.33           | 164.13   |
| Nov.             | 166.67           | 162.50   | 168.00           | 163.80   | 168.33           | 164.12   |
| Dec.             | 166.67           | 162.50   | 168.00           | 163.80   | 168.34           | 164.13   |
| Yearly<br>salary | 2,000,00         | 1,950.00   | 2,016.00         | 1,965.60   | 2,020.00         | 1,969.50   |

| Days.              | \$2,040          |   | \$2,070          |   | \$2,080          |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$5.67           | \$5.53                                      | \$5.75           | \$5.61                                      | \$5.78           | \$5.64                                      |
| 2.....             | 11.33            | 11.05                                       | 11.50            | 11.21                                       | 11.56            | 11.27                                       |
| 3.....             | 17.00            | 16.58                                       | 17.25            | 16.82                                       | 17.33            | 16.90                                       |
| 4.....             | 22.67            | 22.10                                       | 23.00            | 22.43                                       | 23.11            | 22.53                                       |
| 5.....             | 28.33            | 27.62                                       | 28.75            | 28.03                                       | 28.89            | 28.17                                       |
| 6.....             | 34.00            | 33.15                                       | 34.50            | 33.64                                       | 34.67            | 33.80                                       |
| 7.....             | 39.67            | 38.68                                       | 40.25            | 39.24                                       | 40.44            | 39.43                                       |
| 8.....             | 45.33            | 44.20                                       | 46.00            | 44.85                                       | 46.22            | 45.06                                       |
| 9.....             | 51.00            | 49.73                                       | 51.75            | 50.46                                       | 52.00            | 50.70                                       |
| 10.....            | 56.67            | 55.25                                       | 57.50            | 56.06                                       | 57.78            | 56.34                                       |
| 11.....            | 62.33            | 60.77                                       | 63.25            | 61.67                                       | 63.55            | 61.96                                       |
| 12.....            | 68.00            | 66.30                                       | 69.00            | 67.28                                       | 69.33            | 67.60                                       |
| 13.....            | 73.67            | 71.83                                       | 74.75            | 72.88                                       | 75.11            | 73.23                                       |
| 14.....            | 79.33            | 77.35                                       | 80.50            | 78.49                                       | 80.89            | 78.87                                       |
| 15.....            | 85.00            | 82.88                                       | 86.25            | 84.09                                       | 86.67            | 84.50                                       |
| 16.....            | 90.67            | 88.40                                       | 92.00            | 89.70                                       | 92.44            | 90.13                                       |
| 17.....            | 96.33            | 93.92                                       | 97.75            | 95.31                                       | 98.22            | 95.76                                       |
| 18.....            | 102.00           | 99.45                                       | 103.50           | 100.91                                      | 104.00           | 101.40                                      |
| 19.....            | 107.67           | 104.98                                      | 109.25           | 106.52                                      | 109.78           | 107.04                                      |
| 20.....            | 113.33           | 110.50                                      | 115.00           | 112.13                                      | 115.55           | 112.66                                      |
| 21.....            | 119.00           | 116.03                                      | 120.75           | 117.73                                      | 121.33           | 118.30                                      |
| 22.....            | 124.67           | 121.55                                      | 126.50           | 123.34                                      | 127.11           | 123.93                                      |
| 23.....            | 130.33           | 127.07                                      | 132.25           | 128.94                                      | 132.89           | 129.57                                      |
| 24.....            | 136.00           | 132.60                                      | 138.00           | 134.55                                      | 138.66           | 135.19                                      |
| 25.....            | 141.67           | 138.13                                      | 143.75           | 140.16                                      | 144.44           | 140.83                                      |
| 26.....            | 147.33           | 143.65                                      | 149.50           | 145.76                                      | 150.22           | 146.46                                      |
| 27.....            | 153.00           | 149.18                                      | 155.25           | 151.37                                      | 156.00           | 152.10                                      |
| 28.....            | 158.67           | 154.70                                      | 161.00           | 156.98                                      | 161.78           | 157.74                                      |
| 29.....            | 164.33           | 160.22                                      | 166.75           | 162.58                                      | 167.55           | 163.36                                      |
| 30.....            | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.33           | 169.00                                      |
| Months.            |                  |   |                  |   |                  |   |
| Jan.....           | 170.00           | 165.75                                      | 172.50           | 168.18                                      | 173.33           | 169.00                                      |
| Feb.....           | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.33           | 169.00                                      |
| Mar.....           | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.34           | 169.00                                      |
| Apr.....           | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.33           | 169.00                                      |
| May.....           | 170.00           | 165.75                                      | 172.50           | 168.18                                      | 173.33           | 169.00                                      |
| June.....          | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.34           | 169.00                                      |
| July.....          | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.33           | 169.00                                      |
| Aug.....           | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.33           | 169.00                                      |
| Sept.....          | 170.00           | 165.75                                      | 172.50           | 168.18                                      | 173.34           | 169.00                                      |
| Oct.....           | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.33           | 169.00                                      |
| Nov.....           | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.33           | 169.00                                      |
| Dec.....           | 170.00           | 165.75                                      | 172.50           | 168.19                                      | 173.34           | 169.00                                      |
| Yearly<br>salary.. | 2,040.00         | 1,989.00                                    | 2,070.00         | 2,018.25                                    | 2,080.00         | 2,028.00                                    |

## 32 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.             | \$2,100          |   | \$2,120          |   | \$2,130          |   |
|-------------------|------------------|---|------------------|---|------------------|---|
|                   | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....            | \$5.83           | \$5.68                                      | \$5.89           | \$5.74                                      | \$5.92           | \$5.77                                      |
| 2.....            | 11.67            | 11.38                                       | 11.78            | 11.49                                       | 11.83            | 11.53                                       |
| 3.....            | 17.50            | 17.06                                       | 17.67            | 17.23                                       | 17.75            | 17.31                                       |
| 4.....            | 23.33            | 22.75                                       | 23.56            | 22.97                                       | 23.67            | 23.08                                       |
| 5.....            | 29.17            | 28.44                                       | 29.44            | 28.70                                       | 29.58            | 28.84                                       |
| 6.....            | 35.00            | 34.13                                       | 35.33            | 34.45                                       | 35.50            | 34.61                                       |
| 7.....            | 40.83            | 39.81                                       | 41.22            | 40.19                                       | 41.42            | 40.38                                       |
| 8.....            | 46.67            | 45.50                                       | 47.11            | 45.93                                       | 47.33            | 46.15                                       |
| 9.....            | 52.50            | 51.19                                       | 53.00            | 51.68                                       | 53.25            | 51.92                                       |
| 10.....           | 58.33            | 56.87                                       | 58.89            | 57.42                                       | 59.17            | 57.69                                       |
| 11.....           | 64.17            | 62.57                                       | 64.78            | 63.16                                       | 65.08            | 63.45                                       |
| 12.....           | 70.00            | 68.25                                       | 70.67            | 68.90                                       | 71.00            | 69.23                                       |
| 13.....           | 75.83            | 73.93                                       | 76.55            | 74.64                                       | 76.92            | 75.00                                       |
| 14.....           | 81.67            | 79.63                                       | 82.44            | 80.38                                       | 82.83            | 80.76                                       |
| 15.....           | 87.50            | 85.31                                       | 88.33            | 86.12                                       | 88.75            | 86.53                                       |
| 16.....           | 93.33            | 91.00                                       | 94.22            | 91.86                                       | 94.67            | 92.30                                       |
| 17.....           | 99.17            | 96.69                                       | 100.11           | 97.61                                       | 100.58           | 98.07                                       |
| 18.....           | 105.00           | 102.38                                      | 106.00           | 103.35                                      | 106.50           | 103.84                                      |
| 19.....           | 110.83           | 108.06                                      | 111.89           | 109.09                                      | 112.42           | 109.61                                      |
| 20.....           | 116.67           | 113.75                                      | 117.78           | 114.84                                      | 118.33           | 115.37                                      |
| 21.....           | 122.50           | 119.44                                      | 123.66           | 120.57                                      | 124.25           | 121.14                                      |
| 22.....           | 128.33           | 125.12                                      | 129.55           | 126.31                                      | 130.17           | 126.92                                      |
| 23.....           | 134.17           | 130.82                                      | 135.44           | 132.05                                      | 136.08           | 132.68                                      |
| 24.....           | 140.00           | 136.50                                      | 141.33           | 137.80                                      | 142.00           | 138.45                                      |
| 25.....           | 145.83           | 142.18                                      | 147.22           | 143.54                                      | 147.92           | 144.22                                      |
| 26.....           | 151.67           | 147.88                                      | 153.11           | 149.28                                      | 153.83           | 149.98                                      |
| 27.....           | 157.50           | 153.56                                      | 159.00           | 155.03                                      | 159.75           | 155.76                                      |
| 28.....           | 163.33           | 159.25                                      | 164.89           | 160.77                                      | 165.67           | 161.53                                      |
| 29.....           | 169.17           | 164.94                                      | 170.78           | 166.51                                      | 171.58           | 167.29                                      |
| 30.....           | 175.00           | 170.63                                      | 176.66           | 172.25                                      | 177.50           | 173.06                                      |
| Months.           |                  |   |                  |   |                  |   |
| Jan.....          | 175.00           | 170.62                                      | 176.66           | 172.25                                      | 177.50           | 173.06                                      |
| Feb.....          | 175.00           | 170.63                                      | 176.67           | 172.25                                      | 177.50           | 173.06                                      |
| Mar.....          | 175.00           | 170.62                                      | 176.67           | 172.25                                      | 177.50           | 173.06                                      |
| Apr.....          | 175.00           | 170.63                                      | 176.66           | 172.25                                      | 177.50           | 173.07                                      |
| May.....          | 175.00           | 170.62                                      | 176.67           | 172.25                                      | 177.50           | 173.06                                      |
| June.....         | 175.00           | 170.63                                      | 176.67           | 172.25                                      | 177.50           | 173.06                                      |
| July.....         | 175.00           | 170.62                                      | 176.66           | 172.25                                      | 177.50           | 173.06                                      |
| Aug.....          | 175.00           | 170.63                                      | 176.67           | 172.25                                      | 177.50           | 173.07                                      |
| Sept.....         | 175.00           | 170.62                                      | 176.67           | 172.25                                      | 177.50           | 173.06                                      |
| Oct.....          | 175.00           | 170.63                                      | 176.66           | 172.25                                      | 177.50           | 173.06                                      |
| Nov.....          | 175.00           | 170.62                                      | 176.67           | 172.25                                      | 177.50           | 173.06                                      |
| Dec.....          | 175.00           | 170.63                                      | 176.67           | 172.25                                      | 177.50           | 173.07                                      |
| Yearly<br>salary. | 2,100.00         | 2,047.50                                    | 2,120.00         | 2,067.00                                    | 2,130.00         | 2,076.75                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 33

| Days.               | \$2,140       |   | \$2,160       |   | \$2,170       |   |
|---------------------|---------------|---|---------------|---|---------------|---|
|                     | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....              | \$5.94        | \$5.79                                      | \$6.00        | \$5.85                                      | \$6.03        | \$5.88                                      |
| 2.....              | 11.89         | 11.59                                       | 12.00         | 11.70                                       | 12.06         | 11.76                                       |
| 3.....              | 17.83         | 17.38                                       | 18.00         | 17.55                                       | 18.08         | 17.63                                       |
| 4.....              | 23.78         | 23.19                                       | 24.00         | 23.40                                       | 24.11         | 23.51                                       |
| 5.....              | 29.72         | 28.98                                       | 30.00         | 29.25                                       | 30.14         | 29.39                                       |
| 6.....              | 35.67         | 34.78                                       | 36.00         | 35.10                                       | 36.17         | 35.27                                       |
| 7.....              | 41.61         | 40.57                                       | 42.00         | 40.95                                       | 42.19         | 41.14                                       |
| 8.....              | 47.56         | 46.37                                       | 48.00         | 46.80                                       | 48.22         | 47.01                                       |
| 9.....              | 53.50         | 52.16                                       | 54.00         | 52.65                                       | 54.25         | 52.89                                       |
| 10.....             | 59.44         | 57.95                                       | 60.00         | 58.50                                       | 60.28         | 58.77                                       |
| 11.....             | 65.39         | 63.76                                       | 66.00         | 64.35                                       | 66.31         | 64.65                                       |
| 12.....             | 71.33         | 69.55                                       | 72.00         | 70.20                                       | 72.33         | 70.52                                       |
| 13.....             | 77.28         | 75.35                                       | 78.00         | 76.05                                       | 78.36         | 76.40                                       |
| 14.....             | 83.22         | 81.14                                       | 84.00         | 81.90                                       | 84.39         | 82.28                                       |
| 15.....             | 89.17         | 86.94                                       | 90.00         | 87.75                                       | 90.42         | 88.16                                       |
| 16.....             | 95.11         | 92.73                                       | 96.00         | 93.60                                       | 96.44         | 94.03                                       |
| 17.....             | 101.06        | 98.53                                       | 102.00        | 99.45                                       | 102.47        | 99.91                                       |
| 18.....             | 107.00        | 104.33                                      | 108.00        | 105.30                                      | 108.50        | 105.79                                      |
| 19.....             | 112.94        | 110.12                                      | 114.00        | 111.15                                      | 114.53        | 111.67                                      |
| 20.....             | 118.89        | 115.92                                      | 120.00        | 117.00                                      | 120.56        | 117.55                                      |
| 21.....             | 124.83        | 121.71                                      | 126.00        | 122.85                                      | 126.58        | 123.42                                      |
| 22.....             | 130.78        | 127.51                                      | 132.00        | 128.70                                      | 132.61        | 129.29                                      |
| 23.....             | 136.72        | 133.30                                      | 138.00        | 134.55                                      | 138.64        | 135.17                                      |
| 24.....             | 142.67        | 139.10                                      | 144.00        | 140.40                                      | 144.67        | 141.05                                      |
| 25.....             | 148.61        | 144.89                                      | 150.00        | 146.25                                      | 150.69        | 146.92                                      |
| 26.....             | 154.56        | 150.70                                      | 156.00        | 152.10                                      | 156.72        | 152.80                                      |
| 27.....             | 160.50        | 156.49                                      | 162.00        | 157.95                                      | 162.75        | 158.68                                      |
| 28.....             | 166.44        | 162.28                                      | 168.00        | 163.80                                      | 168.78        | 164.56                                      |
| 29.....             | 172.39        | 168.08                                      | 174.00        | 169.65                                      | 174.81        | 170.44                                      |
| 30.....             | 178.33        | 173.87                                      | 180.00        | 175.50                                      | 180.83        | 176.31                                      |
| Months.             |               |   |               |   |               |   |
| Jan.....            | 178.33        | 173.87                                      | 180.00        | 175.50                                      | 180.83        | 176.31                                      |
| Feb.....            | 178.33        | 173.88                                      | 180.00        | 175.50                                      | 180.83        | 176.31                                      |
| Mar.....            | 178.34        | 173.87                                      | 180.00        | 175.50                                      | 180.84        | 176.31                                      |
| Apr.....            | 178.33        | 173.88                                      | 180.00        | 175.50                                      | 180.83        | 176.32                                      |
| May.....            | 178.33        | 173.87                                      | 180.00        | 175.50                                      | 180.83        | 176.31                                      |
| June.....           | 178.34        | 173.88                                      | 180.00        | 175.50                                      | 180.84        | 176.31                                      |
| July.....           | 178.33        | 173.87                                      | 180.00        | 175.50                                      | 180.83        | 176.31                                      |
| Aug.....            | 178.33        | 173.88                                      | 180.00        | 175.50                                      | 180.83        | 176.32                                      |
| Sept.....           | 178.34        | 173.87                                      | 180.00        | 175.50                                      | 180.84        | 176.31                                      |
| Oct.....            | 178.33        | 173.88                                      | 180.00        | 175.50                                      | 180.83        | 176.31                                      |
| Nov.....            | 178.33        | 173.87                                      | 180.00        | 175.50                                      | 180.83        | 176.31                                      |
| Dec.....            | 178.34        | 173.88                                      | 180.00        | 175.50                                      | 180.84        | 176.32                                      |
| Yearly<br>salary .. | 2,140.00      | 2,086.50                                    | 2,160.00      | 2,106.00                                    | 2,170.00      | 2,115.75                                    |

## 34 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$2,180       |   | \$2,200       |   | \$2,220       |   |
|--------------------|---------------|---|---------------|---|---------------|---|
|                    | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$6.06        | \$5.91                                      | \$6.11        | \$5.96                                      | \$6.17        | \$6.02                                      |
| 2.....             | 12.11         | 11.81                                       | 12.22         | 11.91                                       | 12.33         | 12.02                                       |
| 3.....             | 18.17         | 17.72                                       | 18.33         | 17.87                                       | 18.50         | 18.04                                       |
| 4.....             | 24.22         | 23.61                                       | 24.44         | 23.83                                       | 24.67         | 24.05                                       |
| 5.....             | 30.28         | 29.52                                       | 30.56         | 29.80                                       | 30.83         | 30.06                                       |
| 6.....             | 36.33         | 35.42                                       | 36.67         | 35.75                                       | 37.00         | 36.08                                       |
| 7.....             | 42.39         | 41.33                                       | 42.78         | 41.71                                       | 43.17         | 42.09                                       |
| 8.....             | 48.44         | 47.23                                       | 48.89         | 47.67                                       | 49.33         | 48.10                                       |
| 9.....             | 54.50         | 53.14                                       | 55.00         | 53.63                                       | 55.50         | 54.11                                       |
| 10.....            | 60.56         | 59.05                                       | 61.11         | 59.58                                       | 61.67         | 60.13                                       |
| 11.....            | 66.61         | 64.94                                       | 67.22         | 65.54                                       | 67.83         | 66.13                                       |
| 12.....            | 72.67         | 70.85                                       | 73.33         | 71.50                                       | 74.00         | 72.15                                       |
| 13.....            | 78.72         | 76.75                                       | 79.44         | 77.45                                       | 80.17         | 78.17                                       |
| 14.....            | 84.78         | 82.66                                       | 85.56         | 83.42                                       | 86.33         | 84.17                                       |
| 15.....            | 90.83         | 88.56                                       | 91.67         | 89.38                                       | 92.50         | 90.19                                       |
| 16.....            | 96.89         | 94.47                                       | 97.78         | 95.34                                       | 98.67         | 96.20                                       |
| 17.....            | 102.94        | 100.37                                      | 103.89        | 101.29                                      | 104.83        | 102.21                                      |
| 18.....            | 109.00        | 106.28                                      | 110.00        | 107.25                                      | 111.00        | 108.23                                      |
| 19.....            | 115.06        | 112.18                                      | 116.11        | 113.21                                      | 117.17        | 114.24                                      |
| 20.....            | 121.11        | 118.08                                      | 122.22        | 119.16                                      | 123.33        | 120.25                                      |
| 21.....            | 127.17        | 123.99                                      | 128.33        | 125.12                                      | 129.50        | 126.26                                      |
| 22.....            | 133.22        | 129.89                                      | 134.44        | 131.08                                      | 135.67        | 132.28                                      |
| 23.....            | 139.28        | 135.80                                      | 140.56        | 137.05                                      | 141.83        | 138.28                                      |
| 24.....            | 145.33        | 141.70                                      | 146.67        | 143.00                                      | 148.00        | 144.30                                      |
| 25.....            | 151.39        | 147.61                                      | 152.78        | 148.96                                      | 154.17        | 150.32                                      |
| 26.....            | 157.44        | 153.50                                      | 158.89        | 154.92                                      | 160.33        | 156.32                                      |
| 27.....            | 163.50        | 159.41                                      | 165.00        | 160.88                                      | 166.50        | 162.34                                      |
| 28.....            | 169.56        | 165.32                                      | 171.11        | 166.83                                      | 172.67        | 168.35                                      |
| 29.....            | 175.61        | 171.22                                      | 177.22        | 172.79                                      | 178.83        | 174.36                                      |
| 30.....            | 181.67        | 177.13                                      | 183.33        | 178.75                                      | 185.00        | 180.38                                      |
| Months.            |               |   |               |   |               |   |
| Jan.....           | 181.66        | 177.12                                      | 183.33        | 178.75                                      | 185.00        | 180.37                                      |
| Feb.....           | 181.67        | 177.13                                      | 183.33        | 178.75                                      | 185.00        | 180.38                                      |
| Mar.....           | 181.67        | 177.12                                      | 183.34        | 178.75                                      | 185.00        | 180.37                                      |
| Apr.....           | 181.66        | 177.13                                      | 183.33        | 178.75                                      | 185.00        | 180.38                                      |
| May.....           | 181.67        | 177.12                                      | 183.33        | 178.75                                      | 185.00        | 180.37                                      |
| June.....          | 181.67        | 177.13                                      | 183.34        | 178.75                                      | 185.00        | 180.38                                      |
| July.....          | 181.66        | 177.12                                      | 183.33        | 178.75                                      | 185.00        | 180.37                                      |
| Aug.....           | 181.67        | 177.13                                      | 183.33        | 178.75                                      | 185.00        | 180.38                                      |
| Sept.....          | 181.67        | 177.12                                      | 183.34        | 178.75                                      | 185.00        | 180.37                                      |
| Oct.....           | 181.66        | 177.13                                      | 183.33        | 178.75                                      | 185.00        | 180.38                                      |
| Nov.....           | 181.67        | 177.12                                      | 183.33        | 178.75                                      | 185.00        | 180.37                                      |
| Dec.....           | 181.67        | 177.13                                      | 183.34        | 178.75                                      | 185.00        | 180.38                                      |
| Yearly<br>salary.. | 2,180.00      | 2,125.50                                    | 2,200.00      | 2,145.00                                    | 2,220.00      | 2,164.50                                    |

| Days.              | \$2,250       |                                      | \$2,256       |                                      | \$2,260       |                                      |
|--------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
|                    | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. |
| 1.....             | \$6.25        | \$6.09                               | \$6.27        | \$6.11                               | \$6.28        | \$6.12                               |
| 2.....             | 12.50         | 12.19                                | 12.53         | 12.22                                | 12.56         | 12.25                                |
| 3.....             | 18.75         | 18.28                                | 18.80         | 18.33                                | 18.83         | 18.36                                |
| 4.....             | 25.00         | 24.38                                | 25.07         | 24.44                                | 25.11         | 24.48                                |
| 5.....             | 31.25         | 30.47                                | 31.33         | 30.55                                | 31.39         | 30.61                                |
| 6.....             | 37.50         | 36.56                                | 37.60         | 36.66                                | 37.67         | 36.73                                |
| 7.....             | 43.75         | 42.66                                | 43.87         | 42.77                                | 43.94         | 42.84                                |
| 8.....             | 50.00         | 48.75                                | 50.13         | 48.88                                | 50.22         | 48.96                                |
| 9.....             | 56.25         | 54.84                                | 56.40         | 54.99                                | 56.50         | 55.09                                |
| 10.....            | 62.50         | 60.94                                | 62.67         | 61.10                                | 62.78         | 61.21                                |
| 11.....            | 68.75         | 67.03                                | 68.93         | 67.21                                | 69.06         | 67.33                                |
| 12.....            | 75.00         | 73.13                                | 75.20         | 73.32                                | 75.33         | 73.45                                |
| 13.....            | 81.25         | 79.22                                | 81.47         | 79.43                                | 81.61         | 79.57                                |
| 14.....            | 87.50         | 85.31                                | 87.73         | 85.54                                | 87.89         | 85.69                                |
| 15.....            | 93.75         | 91.41                                | 94.00         | 91.65                                | 94.17         | 91.82                                |
| 16.....            | 100.00        | 97.50                                | 100.27        | 97.76                                | 100.44        | 97.93                                |
| 17.....            | 106.25        | 103.59                               | 106.53        | 103.87                               | 106.72        | 104.05                               |
| 18.....            | 112.50        | 109.69                               | 112.80        | 109.98                               | 113.00        | 110.18                               |
| 19.....            | 118.75        | 115.78                               | 119.07        | 116.09                               | 119.28        | 116.30                               |
| 20.....            | 125.00        | 121.88                               | 125.33        | 122.20                               | 125.56        | 122.42                               |
| 21.....            | 131.25        | 127.97                               | 131.60        | 128.31                               | 131.83        | 128.53                               |
| 22.....            | 137.50        | 134.06                               | 137.87        | 134.42                               | 138.11        | 134.66                               |
| 23.....            | 143.75        | 140.16                               | 144.13        | 140.53                               | 144.39        | 140.78                               |
| 24.....            | 150.00        | 146.25                               | 150.40        | 146.64                               | 150.67        | 146.90                               |
| 25.....            | 156.25        | 152.34                               | 156.67        | 152.75                               | 156.94        | 153.02                               |
| 26.....            | 162.50        | 158.44                               | 162.93        | 158.86                               | 163.22        | 159.14                               |
| 27.....            | 168.75        | 164.53                               | 169.20        | 164.97                               | 169.50        | 165.26                               |
| 28.....            | 175.00        | 170.63                               | 175.46        | 171.07                               | 175.78        | 171.39                               |
| 29.....            | 181.25        | 176.72                               | 181.73        | 177.19                               | 182.06        | 177.51                               |
| 30.....            | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.33        | 183.62                               |
| Months.            |               |                                      |               |                                      |               |                                      |
| Jan.....           | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.33        | 183.62                               |
| Feb.....           | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.33        | 183.63                               |
| Mar.....           | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.34        | 183.62                               |
| Apr.....           | 187.50        | 182.82                               | 188.00        | 183.30                               | 188.33        | 183.63                               |
| May.....           | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.33        | 183.62                               |
| June.....          | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.34        | 183.63                               |
| July.....          | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.33        | 183.62                               |
| Aug.....           | 187.50        | 182.82                               | 188.00        | 183.30                               | 188.33        | 183.63                               |
| Sept.....          | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.34        | 183.62                               |
| Oct.....           | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.33        | 183.63                               |
| Nov.....           | 187.50        | 182.81                               | 188.00        | 183.30                               | 188.33        | 183.62                               |
| Dec.....           | 187.50        | 182.82                               | 188.00        | 183.30                               | 188.34        | 183.63                               |
| Yearly<br>salary.. | 2,250.00      | 2,193.75                             | 2,256.00      | 2,199.60                             | 2,260.00      | 2,203.50                             |

## 36 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$2,270          |   | \$2,280          |   | \$2,300          |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$6.31           | \$6.15                                      | \$6.33           | \$6.17                                      | \$6.39           | \$6.23                                      |
| 2.....             | 12.61            | 12.29                                       | 12.67            | 12.35                                       | 12.78            | 12.46                                       |
| 3.....             | 18.92            | 18.45                                       | 19.00            | 18.53                                       | 19.17            | 18.69                                       |
| 4.....             | 25.22            | 24.59                                       | 25.33            | 24.70                                       | 25.56            | 24.92                                       |
| 5.....             | 31.53            | 30.74                                       | 31.67            | 30.88                                       | 31.94            | 31.14                                       |
| 6.....             | 37.83            | 36.88                                       | 38.00            | 37.05                                       | 38.33            | 37.37                                       |
| 7.....             | 44.14            | 43.04                                       | 44.33            | 43.22                                       | 44.72            | 43.60                                       |
| 8.....             | 50.44            | 49.18                                       | 50.67            | 49.40                                       | 51.11            | 49.83                                       |
| 9.....             | 56.75            | 55.33                                       | 57.00            | 55.58                                       | 57.50            | 56.06                                       |
| 10.....            | 63.06            | 61.48                                       | 63.33            | 61.75                                       | 63.89            | 62.29                                       |
| 11.....            | 69.36            | 67.63                                       | 69.67            | 67.93                                       | 70.28            | 68.52                                       |
| 12.....            | 75.67            | 73.78                                       | 76.00            | 74.10                                       | 76.67            | 74.75                                       |
| 13.....            | 81.97            | 79.92                                       | 82.33            | 80.27                                       | 83.06            | 80.98                                       |
| 14.....            | 88.28            | 86.07                                       | 88.67            | 86.45                                       | 89.44            | 87.20                                       |
| 15.....            | 94.58            | 92.22                                       | 95.00            | 92.63                                       | 95.83            | 93.43                                       |
| 16.....            | 100.89           | 98.37                                       | 101.33           | 98.80                                       | 102.22           | 99.66                                       |
| 17.....            | 107.19           | 104.51                                      | 107.67           | 104.98                                      | 105.61           | 105.89                                      |
| 18.....            | 113.50           | 110.66                                      | 114.00           | 111.15                                      | 115.00           | 112.13                                      |
| 19.....            | 119.80           | 116.81                                      | 120.33           | 117.32                                      | 121.39           | 118.36                                      |
| 20.....            | 126.11           | 122.96                                      | 126.67           | 123.50                                      | 127.78           | 124.59                                      |
| 21.....            | 132.42           | 129.11                                      | 133.00           | 129.68                                      | 134.17           | 130.82                                      |
| 22.....            | 138.72           | 135.25                                      | 139.33           | 135.85                                      | 140.56           | 137.05                                      |
| 23.....            | 145.03           | 141.40                                      | 145.67           | 142.03                                      | 146.94           | 143.27                                      |
| 24.....            | 151.33           | 147.55                                      | 152.00           | 148.20                                      | 153.33           | 149.50                                      |
| 25.....            | 157.64           | 153.70                                      | 158.33           | 154.37                                      | 159.72           | 155.73                                      |
| 26.....            | 163.94           | 159.84                                      | 164.67           | 160.55                                      | 166.11           | 161.96                                      |
| 27.....            | 170.25           | 165.99                                      | 171.00           | 166.73                                      | 172.50           | 168.19                                      |
| 28.....            | 176.55           | 172.14                                      | 177.33           | 172.90                                      | 178.89           | 174.42                                      |
| 29.....            | 182.86           | 178.29                                      | 183.67           | 179.08                                      | 185.28           | 180.65                                      |
| 30.....            | 189.17           | 184.44                                      | 190.00           | 185.25                                      | 191.67           | 186.88                                      |
| Months.            |                  |   |                  |   |                  |   |
| Jan.....           | 189.16           | 184.43                                      | 190.00           | 185.25                                      | 191.66           | 186.87                                      |
| Feb.....           | 189.17           | 184.44                                      | 190.00           | 185.25                                      | 191.67           | 186.88                                      |
| Mar.....           | 189.17           | 184.44                                      | 190.00           | 185.25                                      | 191.67           | 186.87                                      |
| Apr.....           | 189.16           | 184.44                                      | 190.00           | 185.25                                      | 191.66           | 186.88                                      |
| May.....           | 189.17           | 184.43                                      | 190.00           | 185.25                                      | 191.67           | 186.87                                      |
| June.....          | 189.17           | 184.44                                      | 190.00           | 185.25                                      | 191.67           | 186.88                                      |
| July.....          | 189.16           | 184.44                                      | 190.00           | 185.25                                      | 191.66           | 186.87                                      |
| Aug.....           | 189.17           | 184.44                                      | 190.00           | 185.25                                      | 191.67           | 186.88                                      |
| Sept.....          | 189.17           | 184.43                                      | 190.00           | 185.25                                      | 191.67           | 186.87                                      |
| Oct.....           | 189.16           | 184.44                                      | 190.00           | 185.25                                      | 191.66           | 186.88                                      |
| Nov.....           | 189.17           | 184.44                                      | 190.00           | 185.25                                      | 191.67           | 186.87                                      |
| Dec.....           | 189.17           | 184.44                                      | 190.00           | 185.25                                      | 191.67           | 186.88                                      |
| Yearly<br>salary.. | 2,270.00         | 2,213.25                                    | 2,280.00         | 2,223.00                                    | 2,300.00         | 2,242.50                                    |

| Days.               | \$2,320          |   | \$2,325          |   | \$2,340          |   |
|---------------------|------------------|---|------------------|---|------------------|---|
|                     | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....              | \$6.44           | \$6.28                                      | \$6.46           | \$6.30                                      | \$6.50           | \$6.34                                      |
| 2.....              | 12.89            | 12.57                                       | 12.92            | 12.60                                       | 13.00            | 12.68                                       |
| 3.....              | 19.33            | 18.85                                       | 19.37            | 18.89                                       | 19.50            | 19.01                                       |
| 4.....              | 25.78            | 25.14                                       | 25.83            | 25.18                                       | 26.00            | 25.35                                       |
| 5.....              | 32.22            | 31.41                                       | 32.29            | 31.48                                       | 32.50            | 31.69                                       |
| 6.....              | 38.67            | 37.70                                       | 38.75            | 37.78                                       | 39.00            | 38.03                                       |
| 7.....              | 45.11            | 43.98                                       | 45.21            | 44.08                                       | 45.50            | 44.36                                       |
| 8.....              | 51.56            | 50.27                                       | 51.67            | 50.38                                       | 52.00            | 50.70                                       |
| 9.....              | 58.00            | 56.55                                       | 58.12            | 56.67                                       | 58.50            | 57.04                                       |
| 10.....             | 64.44            | 62.83                                       | 64.58            | 62.97                                       | 65.00            | 63.38                                       |
| 11.....             | 70.89            | 69.12                                       | 71.04            | 69.26                                       | 71.50            | 69.71                                       |
| 12.....             | 77.33            | 75.40                                       | 77.50            | 75.56                                       | 78.00            | 76.05                                       |
| 13.....             | 83.78            | 81.69                                       | 83.96            | 81.86                                       | 84.50            | 82.39                                       |
| 14.....             | 90.22            | 87.96                                       | 90.42            | 88.16                                       | 91.00            | 88.73                                       |
| 15.....             | 96.67            | 94.25                                       | 96.87            | 94.45                                       | 97.50            | 95.06                                       |
| 16.....             | 103.11           | 100.53                                      | 103.33           | 100.75                                      | 104.00           | 101.40                                      |
| 17.....             | 109.55           | 106.81                                      | 109.79           | 107.05                                      | 110.50           | 107.74                                      |
| 18.....             | 116.00           | 113.10                                      | 116.25           | 113.34                                      | 117.00           | 114.08                                      |
| 19.....             | 122.44           | 119.38                                      | 122.71           | 119.64                                      | 123.50           | 120.41                                      |
| 20.....             | 128.89           | 125.67                                      | 129.17           | 125.94                                      | 130.00           | 126.75                                      |
| 21.....             | 135.33           | 131.95                                      | 135.62           | 132.23                                      | 136.50           | 133.09                                      |
| 22.....             | 141.78           | 138.24                                      | 142.08           | 138.53                                      | 143.00           | 139.43                                      |
| 23.....             | 148.22           | 144.51                                      | 148.54           | 144.83                                      | 149.50           | 145.76                                      |
| 24.....             | 154.67           | 150.80                                      | 155.00           | 151.13                                      | 156.00           | 152.10                                      |
| 25.....             | 161.11           | 157.08                                      | 161.46           | 157.42                                      | 162.50           | 158.44                                      |
| 26.....             | 167.55           | 163.36                                      | 167.92           | 163.72                                      | 169.00           | 164.78                                      |
| 27.....             | 174.00           | 169.65                                      | 174.37           | 170.01                                      | 175.50           | 171.11                                      |
| 28.....             | 180.44           | 175.93                                      | 180.83           | 176.31                                      | 182.00           | 177.45                                      |
| 29.....             | 186.89           | 182.22                                      | 187.29           | 182.61                                      | 188.50           | 183.79                                      |
| 30.....             | 193.33           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.13                                      |
| Months.             |                  |   |                  |   |                  |   |
| Jan.....            | 193.33           | 188.50                                      | 193.75           | 188.90                                      | 195.00           | 190.12                                      |
| Feb.....            | 193.33           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.13                                      |
| Mar.....            | 193.34           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.12                                      |
| Apr.....            | 193.33           | 188.50                                      | 193.75           | 188.90                                      | 195.00           | 190.13                                      |
| May.....            | 193.33           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.12                                      |
| June.....           | 193.34           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.13                                      |
| July.....           | 193.33           | 188.50                                      | 193.75           | 188.90                                      | 195.00           | 190.12                                      |
| Aug.....            | 193.33           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.13                                      |
| Sept.....           | 193.34           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.12                                      |
| Oct.....            | 193.33           | 188.50                                      | 193.75           | 188.90                                      | 195.00           | 190.13                                      |
| Nov.....            | 193.33           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.12                                      |
| Dec.....            | 193.34           | 188.50                                      | 193.75           | 188.91                                      | 195.00           | 190.13                                      |
| Yearly<br>salary .. | 2,320.00         | 2,262.00                                    | 2,325.00         | 2,266.88                                    | 2,340.00         | 2,281.50                                    |

## 38 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.             | \$2,370          |   | \$2,380          |   | \$2,400          |   |
|-------------------|------------------|---|------------------|---|------------------|---|
|                   | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.                | \$6.58           | \$6.42                                      | \$6.61           | \$6.44                                      | \$6.67           | \$6.50                                      |
| 2.                | 13.17            | 12.84                                       | 13.22            | 12.89                                       | 13.33            | 13.00                                       |
| 3.                | 19.75            | 19.26                                       | 19.83            | 19.33                                       | 20.00            | 19.50                                       |
| 4.                | 26.33            | 25.67                                       | 26.44            | 25.78                                       | 26.67            | 26.00                                       |
| 5.                | 32.92            | 32.10                                       | 33.06            | 32.23                                       | 33.33            | 32.50                                       |
| 6.                | 39.50            | 38.51                                       | 39.67            | 38.68                                       | 40.00            | 39.00                                       |
| 7.                | 46.08            | 44.93                                       | 46.28            | 45.12                                       | 46.67            | 45.50                                       |
| 8.                | 52.67            | 51.35                                       | 52.89            | 51.57                                       | 53.33            | 52.00                                       |
| 9.                | 59.25            | 57.77                                       | 59.50            | 58.01                                       | 60.00            | 58.50                                       |
| 10.               | 65.83            | 64.18                                       | 66.11            | 64.46                                       | 66.67            | 65.00                                       |
| 11.               | 72.42            | 70.61                                       | 72.72            | 70.90                                       | 73.33            | 71.50                                       |
| 12.               | 79.00            | 77.03                                       | 79.33            | 77.35                                       | 80.00            | 78.00                                       |
| 13.               | 85.58            | 83.44                                       | 85.94            | 83.79                                       | 86.67            | 84.50                                       |
| 14.               | 92.17            | 89.87                                       | 92.56            | 90.25                                       | 93.33            | 91.00                                       |
| 15.               | 98.75            | 96.28                                       | 99.17            | 96.69                                       | 100.00           | 97.50                                       |
| 16.               | 105.33           | 102.70                                      | 105.78           | 103.14                                      | 106.67           | 104.00                                      |
| 17.               | 111.92           | 109.12                                      | 112.39           | 109.58                                      | 113.33           | 110.50                                      |
| 18.               | 118.50           | 115.54                                      | 119.00           | 116.03                                      | 120.00           | 117.00                                      |
| 19.               | 125.08           | 121.95                                      | 125.61           | 122.47                                      | 126.67           | 123.50                                      |
| 20.               | 131.67           | 128.38                                      | 132.22           | 128.91                                      | 133.33           | 130.00                                      |
| 21.               | 138.25           | 134.79                                      | 138.83           | 135.36                                      | 140.00           | 136.50                                      |
| 22.               | 144.83           | 141.21                                      | 145.44           | 141.80                                      | 146.67           | 143.00                                      |
| 23.               | 151.42           | 147.63                                      | 152.06           | 148.26                                      | 153.33           | 149.50                                      |
| 24.               | 158.00           | 154.05                                      | 158.67           | 154.70                                      | 160.00           | 156.00                                      |
| 25.               | 164.58           | 160.47                                      | 165.28           | 161.15                                      | 166.67           | 162.50                                      |
| 26.               | 171.17           | 166.89                                      | 171.89           | 167.59                                      | 173.33           | 169.00                                      |
| 27.               | 177.75           | 173.31                                      | 178.50           | 174.04                                      | 180.00           | 175.50                                      |
| 28.               | 184.33           | 179.72                                      | 185.11           | 180.48                                      | 186.67           | 182.00                                      |
| 29.               | 190.92           | 186.15                                      | 191.72           | 186.93                                      | 193.33           | 188.50                                      |
| 30.               | 197.50           | 192.56                                      | 198.33           | 193.37                                      | 200.00           | 195.00                                      |
| Months.           |                  |   |                  |   |                  |   |
| Jan.              | 197.50           | 192.56                                      | 198.33           | 193.37                                      | 200.00           | 195.00                                      |
| Feb.              | 197.50           | 192.56                                      | 198.33           | 193.38                                      | 200.00           | 195.00                                      |
| Mar.              | 197.50           | 192.56                                      | 198.34           | 193.37                                      | 200.00           | 195.00                                      |
| Apr.              | 197.50           | 192.57                                      | 198.33           | 193.38                                      | 200.00           | 195.00                                      |
| May.              | 197.50           | 192.56                                      | 198.33           | 193.37                                      | 200.00           | 195.00                                      |
| June.             | 197.50           | 192.56                                      | 198.34           | 193.38                                      | 200.00           | 195.00                                      |
| July.             | 197.50           | 192.56                                      | 198.33           | 193.37                                      | 200.00           | 195.00                                      |
| Aug.              | 197.50           | 192.57                                      | 198.33           | 193.38                                      | 200.00           | 195.00                                      |
| Sept.             | 197.50           | 192.56                                      | 198.34           | 193.37                                      | 200.00           | 195.00                                      |
| Oct.              | 197.50           | 192.56                                      | 198.33           | 193.38                                      | 200.00           | 195.00                                      |
| Nov.              | 197.50           | 192.56                                      | 198.33           | 193.37                                      | 200.00           | 195.00                                      |
| Dec.              | 197.50           | 192.57                                      | 198.34           | 193.38                                      | 200.00           | 195.00                                      |
| Yearly<br>salary. | 2,370.00         | 2,310.75                                    | 2,380.00         | 2,320.50                                    | 2,400.00         | 2,340.00                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 39

| Days.              | \$2,430          |   | \$2,440          |   | \$2,460          |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$6.75           | \$6.58                                      | \$6.78           | \$6.61                                      | \$6.83           | \$6.66                                      |
| 2.....             | 13.50            | 13.16                                       | 13.56            | 13.22                                       | 13.67            | 13.33                                       |
| 3.....             | 20.25            | 19.74                                       | 20.33            | 19.82                                       | 20.50            | 19.99                                       |
| 4.....             | 27.00            | 26.33                                       | 27.11            | 26.43                                       | 27.33            | 26.65                                       |
| 5.....             | 33.75            | 32.91                                       | 33.89            | 33.04                                       | 34.17            | 33.32                                       |
| 6.....             | 40.50            | 39.49                                       | 40.67            | 39.65                                       | 41.00            | 39.98                                       |
| 7.....             | 47.25            | 46.07                                       | 47.44            | 46.25                                       | 47.83            | 46.63                                       |
| 8.....             | 54.00            | 52.65                                       | 54.22            | 52.86                                       | 54.67            | 53.30                                       |
| 9.....             | 60.75            | 59.23                                       | 61.00            | 59.48                                       | 61.50            | 59.96                                       |
| 10.....            | 67.50            | 65.81                                       | 67.78            | 66.09                                       | 68.33            | 66.62                                       |
| 11.....            | 74.25            | 72.39                                       | 74.56            | 72.70                                       | 75.17            | 73.29                                       |
| 12.....            | 81.00            | 78.98                                       | 81.33            | 79.30                                       | 82.00            | 79.95                                       |
| 13.....            | 87.75            | 85.56                                       | 88.11            | 85.91                                       | 88.83            | 86.61                                       |
| 14.....            | 94.50            | 92.14                                       | 94.89            | 92.52                                       | 95.67            | 93.28                                       |
| 15.....            | 101.25           | 98.72                                       | 101.67           | 99.13                                       | 102.50           | 99.94                                       |
| 16.....            | 108.00           | 105.30                                      | 108.44           | 105.73                                      | 109.33           | 106.60                                      |
| 17.....            | 114.75           | 111.88                                      | 115.22           | 112.34                                      | 116.17           | 113.27                                      |
| 18.....            | 121.50           | 118.46                                      | 122.00           | 118.95                                      | 123.00           | 119.93                                      |
| 19.....            | 128.25           | 125.04                                      | 128.78           | 125.56                                      | 129.83           | 126.58                                      |
| 20.....            | 135.00           | 131.63                                      | 135.56           | 132.17                                      | 136.67           | 133.25                                      |
| 21.....            | 141.75           | 138.21                                      | 142.33           | 138.77                                      | 143.50           | 139.91                                      |
| 22.....            | 148.50           | 144.79                                      | 149.11           | 145.38                                      | 150.33           | 146.57                                      |
| 23.....            | 155.25           | 151.37                                      | 155.89           | 151.99                                      | 157.17           | 153.24                                      |
| 24.....            | 162.00           | 157.95                                      | 162.67           | 158.60                                      | 164.00           | 159.90                                      |
| 25.....            | 168.75           | 164.53                                      | 169.44           | 165.20                                      | 170.83           | 166.56                                      |
| 26.....            | 175.50           | 171.11                                      | 176.22           | 171.81                                      | 177.67           | 173.23                                      |
| 27.....            | 182.25           | 177.69                                      | 183.00           | 178.43                                      | 184.50           | 179.89                                      |
| 28.....            | 189.00           | 184.28                                      | 189.78           | 185.04                                      | 191.33           | 186.55                                      |
| 29.....            | 195.75           | 190.86                                      | 196.56           | 191.65                                      | 198.17           | 193.22                                      |
| 30.....            | 202.50           | 197.44                                      | 203.33           | 198.25                                      | 205.00           | 199.88                                      |
| Months.            |                  |   |                  |   |                  |   |
| Jan.....           | 202.50           | 197.43                                      | 203.33           | 198.25                                      | 205.00           | 199.87                                      |
| Feb.....           | 202.50           | 197.44                                      | 203.33           | 198.25                                      | 205.00           | 199.88                                      |
| Mar.....           | 202.50           | 197.44                                      | 203.34           | 198.25                                      | 205.00           | 199.87                                      |
| Apr.....           | 202.50           | 197.44                                      | 203.33           | 198.25                                      | 205.00           | 199.88                                      |
| May.....           | 202.50           | 197.43                                      | 203.33           | 198.25                                      | 205.00           | 199.87                                      |
| June.....          | 202.50           | 197.44                                      | 203.34           | 198.25                                      | 205.00           | 199.88                                      |
| July.....          | 202.50           | 197.44                                      | 203.33           | 198.25                                      | 205.00           | 199.87                                      |
| Aug.....           | 202.50           | 197.44                                      | 203.33           | 198.25                                      | 205.00           | 199.88                                      |
| Sept.....          | 202.50           | 197.43                                      | 203.34           | 198.25                                      | 205.00           | 199.87                                      |
| Oct.....           | 202.50           | 197.44                                      | 203.33           | 198.25                                      | 205.00           | 199.88                                      |
| Nov.....           | 202.50           | 197.44                                      | 203.33           | 198.25                                      | 205.00           | 199.87                                      |
| Dec.....           | 202.50           | 197.44                                      | 203.34           | 198.25                                      | 205.00           | 199.88                                      |
| Yearly<br>salary.. | 2,430.00         | 2,369.25                                    | 2,440.00         | 2,379.00                                    | 2,460.00         | 2,398.50                                    |

## 40. SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.             | \$2,500          |   | \$2,520          |   | \$2,580          |   |
|-------------------|------------------|---|------------------|---|------------------|---|
|                   | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....            | \$6.94           | \$6.77                                      | \$7.00           | \$6.83                                      | \$7.17           | \$6.99                                      |
| 2.....            | 13.89            | 13.54                                       | 14.00            | 13.65                                       | 14.33            | 13.97                                       |
| 3.....            | 20.83            | 20.31                                       | 21.00            | 20.48                                       | 21.50            | 20.96                                       |
| 4.....            | 27.78            | 27.09                                       | 28.00            | 27.30                                       | 28.67            | 27.95                                       |
| 5.....            | 34.72            | 33.85                                       | 35.00            | 34.13                                       | 35.83            | 34.93                                       |
| 6.....            | 41.67            | 40.63                                       | 42.00            | 40.95                                       | 43.00            | 41.93                                       |
| 8.....            | 48.61            | 47.39                                       | 49.00            | 47.78                                       | 50.17            | 48.92                                       |
| 8.....            | 55.56            | 54.17                                       | 56.00            | 54.60                                       | 57.33            | 55.90                                       |
| 9.....            | 62.50            | 60.94                                       | 63.00            | 61.43                                       | 64.50            | 62.89                                       |
| 10.....           | 69.44            | 67.70                                       | 70.00            | 68.25                                       | 71.67            | 69.88                                       |
| 11.....           | 76.39            | 74.48                                       | 77.00            | 75.08                                       | 78.83            | 76.86                                       |
| 12.....           | 83.33            | 81.25                                       | 84.00            | 81.90                                       | 86.00            | 83.85                                       |
| 13.....           | 90.28            | 88.02                                       | 91.00            | 88.73                                       | 93.17            | 90.84                                       |
| 14.....           | 97.22            | 94.79                                       | 98.00            | 95.55                                       | 100.33           | 97.82                                       |
| 15.....           | 104.17           | 101.57                                      | 105.00           | 102.38                                      | 107.50           | 104.81                                      |
| 16.....           | 111.11           | 108.33                                      | 112.00           | 109.20                                      | 114.67           | 111.80                                      |
| 17.....           | 118.06           | 115.11                                      | 119.00           | 116.03                                      | 121.83           | 118.78                                      |
| 18.....           | 125.00           | 121.88                                      | 126.00           | 122.85                                      | 129.00           | 125.78                                      |
| 19.....           | 131.94           | 128.64                                      | 133.00           | 129.68                                      | 136.17           | 132.77                                      |
| 20.....           | 138.89           | 135.42                                      | 140.00           | 136.50                                      | 143.33           | 139.75                                      |
| 21.....           | 145.83           | 142.18                                      | 147.00           | 143.33                                      | 150.50           | 146.74                                      |
| 22.....           | 152.78           | 148.96                                      | 154.00           | 150.15                                      | 157.67           | 153.73                                      |
| 23.....           | 159.72           | 155.73                                      | 161.00           | 156.98                                      | 164.83           | 160.71                                      |
| 24.....           | 166.67           | 162.50                                      | 168.00           | 163.80                                      | 172.00           | 167.70                                      |
| 25.....           | 173.61           | 169.27                                      | 175.00           | 170.63                                      | 179.17           | 174.69                                      |
| 26.....           | 180.56           | 176.05                                      | 182.00           | 177.45                                      | 186.33           | 181.67                                      |
| 27.....           | 187.50           | 182.81                                      | 189.00           | 184.28                                      | 193.50           | 188.66                                      |
| 28.....           | 194.44           | 189.58                                      | 196.00           | 191.10                                      | 200.66           | 195.64                                      |
| 29.....           | 201.39           | 196.36                                      | 203.00           | 197.93                                      | 207.83           | 202.63                                      |
| 30.....           | 208.33           | 203.12                                      | 210.00           | 204.75                                      | 215.00           | 209.63                                      |
| Months.           |                  |   |                  |   |                  |   |
| Jan.....          | 208.33           | 203.12                                      | 210.00           | 204.75                                      | 215.00           | 209.62                                      |
| Feb.....          | 208.33           | 203.13                                      | 210.00           | 204.75                                      | 215.00           | 209.63                                      |
| Mar.....          | 208.34           | 203.12                                      | 210.00           | 204.75                                      | 215.00           | 209.62                                      |
| Apr.....          | 208.33           | 203.13                                      | 210.00           | 204.75                                      | 215.00           | 209.63                                      |
| May.....          | 208.33           | 203.12                                      | 210.00           | 204.75                                      | 215.00           | 209.62                                      |
| June.....         | 208.34           | 203.13                                      | 210.00           | 204.75                                      | 215.00           | 209.63                                      |
| July.....         | 208.33           | 203.12                                      | 210.00           | 204.75                                      | 215.00           | 209.62                                      |
| Aug.....          | 208.33           | 203.13                                      | 210.00           | 204.75                                      | 215.00           | 209.63                                      |
| Sept.....         | 208.34           | 203.12                                      | 210.00           | 204.75                                      | 215.00           | 209.62                                      |
| Oct.....          | 208.33           | 203.13                                      | 210.00           | 204.75                                      | 215.00           | 209.63                                      |
| Nov.....          | 208.33           | 203.12                                      | 210.00           | 204.75                                      | 215.00           | 209.62                                      |
| Dec.....          | 208.34           | 203.13                                      | 210.00           | 204.75                                      | 215.00           | 209.63                                      |
| Yearly<br>salary. | 2,500.00         | 2,437.50                                    | 2,520.00         | 2,457.00                                    | 2,580.00         | 2,515.50                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 41

| Days.             | \$2,620       |   | \$2,640       |   | \$2,670       |   |
|-------------------|---------------|---|---------------|---|---------------|---|
|                   | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....            | \$7.28        | \$7.10                                      | \$7.33        | \$7.15                                      | \$7.42        | \$7.23                                      |
| 2.....            | 14.56         | 14.20                                       | 14.67         | 14.30                                       | 14.83         | 14.46                                       |
| 3.....            | 21.83         | 21.28                                       | 22.00         | 21.45                                       | 22.25         | 21.69                                       |
| 4.....            | 29.11         | 28.38                                       | 29.33         | 28.60                                       | 29.67         | 28.93                                       |
| 5.....            | 36.39         | 35.48                                       | 36.67         | 35.75                                       | 37.08         | 36.15                                       |
| 6.....            | 43.67         | 42.58                                       | 44.00         | 42.90                                       | 44.50         | 43.39                                       |
| 7.....            | 50.94         | 49.67                                       | 51.33         | 50.05                                       | 51.92         | 50.62                                       |
| 8.....            | 58.22         | 56.76                                       | 58.67         | 57.20                                       | 59.33         | 57.85                                       |
| 9.....            | 65.50         | 63.86                                       | 66.00         | 64.35                                       | 66.75         | 65.08                                       |
| 10.....           | 72.78         | 70.96                                       | 73.33         | 71.50                                       | 74.17         | 72.32                                       |
| 11.....           | 80.06         | 78.06                                       | 80.67         | 78.65                                       | 81.58         | 79.54                                       |
| 12.....           | 87.33         | 85.15                                       | 88.00         | 85.80                                       | 89.00         | 86.78                                       |
| 13.....           | 94.61         | 92.24                                       | 95.33         | 92.95                                       | 96.42         | 94.01                                       |
| 14.....           | 101.89        | 99.34                                       | 102.67        | 100.10                                      | 103.83        | 101.23                                      |
| 15.....           | 109.17        | 106.44                                      | 110.00        | 107.25                                      | 111.25        | 108.47                                      |
| 16.....           | 116.44        | 113.53                                      | 117.33        | 114.40                                      | 118.67        | 115.70                                      |
| 17.....           | 123.72        | 120.63                                      | 124.67        | 121.55                                      | 126.08        | 122.93                                      |
| 18.....           | 131.00        | 127.73                                      | 132.00        | 128.70                                      | 133.50        | 130.16                                      |
| 19.....           | 138.28        | 134.82                                      | 139.33        | 135.85                                      | 140.92        | 137.40                                      |
| 20.....           | 145.56        | 141.92                                      | 146.67        | 143.00                                      | 148.33        | 144.62                                      |
| 21.....           | 152.83        | 149.01                                      | 154.00        | 150.15                                      | 155.75        | 151.86                                      |
| 22.....           | 160.11        | 156.11                                      | 161.33        | 157.30                                      | 163.17        | 159.09                                      |
| 23.....           | 167.39        | 163.21                                      | 168.67        | 164.45                                      | 170.58        | 166.32                                      |
| 24.....           | 174.67        | 170.30                                      | 176.00        | 171.60                                      | 178.00        | 173.55                                      |
| 25.....           | 181.94        | 177.39                                      | 183.33        | 178.75                                      | 185.42        | 180.78                                      |
| 26.....           | 189.22        | 184.49                                      | 190.67        | 185.90                                      | 192.83        | 188.01                                      |
| 27.....           | 196.50        | 191.59                                      | 198.00        | 193.05                                      | 200.25        | 195.24                                      |
| 28.....           | 203.78        | 198.69                                      | 205.33        | 200.20                                      | 207.67        | 202.48                                      |
| 29.....           | 211.06        | 205.78                                      | 212.67        | 207.35                                      | 215.08        | 209.70                                      |
| 30.....           | 218.33        | 212.87                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Months.           |               |   |               |   |               |   |
| Jan.....          | 218.33        | 212.87                                      | 220.00        | 214.50                                      | 222.50        | 216.93                                      |
| Feb.....          | 218.33        | 212.88                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Mar.....          | 218.34        | 212.87                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Apr.....          | 218.33        | 212.88                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| May.....          | 218.33        | 212.87                                      | 220.00        | 214.50                                      | 222.50        | 216.93                                      |
| June.....         | 218.34        | 212.88                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| July.....         | 218.33        | 212.87                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Aug.....          | 218.33        | 212.88                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Sept.....         | 218.34        | 212.87                                      | 220.00        | 214.50                                      | 222.50        | 216.93                                      |
| Oct.....          | 218.33        | 212.88                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Nov.....          | 218.33        | 212.87                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Dec.....          | 218.34        | 212.88                                      | 220.00        | 214.50                                      | 222.50        | 216.94                                      |
| Yearly<br>salary. | 2,620.00      | 2,554.50                                    | 2,640.00      | 2,574.00                                    | 2,670.00      | 2,603.25                                    |

## 42 SALARY TABLES WITH RETIREMENT DEDUCTIONS

| Days.              | \$2,700          |   | \$2,736          |   | \$2,740          |   |
|--------------------|------------------|---|------------------|---|------------------|---|
|                    | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$7.59           | \$7.31                                      | \$7.60           | \$7.41                                      | \$7.61           | \$7.42                                      |
| 2.....             | 15.00            | 14.63                                       | 15.20            | 14.82                                       | 15.22            | 14.84                                       |
| 3.....             | 22.50            | 21.94                                       | 22.80            | 22.23                                       | 22.83            | 22.26                                       |
| 4.....             | 30.00            | 29.25                                       | 30.40            | 29.64                                       | 30.44            | 29.68                                       |
| 5.....             | 37.50            | 36.56                                       | 38.00            | 37.05                                       | 38.06            | 37.11                                       |
| 6.....             | 45.00            | 43.88                                       | 45.60            | 44.46                                       | 45.67            | 44.53                                       |
| 7.....             | 52.50            | 51.19                                       | 53.20            | 51.87                                       | 53.28            | 51.95                                       |
| 8.....             | 60.00            | 58.50                                       | 60.80            | 59.28                                       | 60.89            | 59.37                                       |
| 9.....             | 67.50            | 65.81                                       | 68.40            | 65.69                                       | 68.50            | 66.79                                       |
| 10.....            | 75.00            | 73.13                                       | 76.00            | 74.10                                       | 76.11            | 74.21                                       |
| 11.....            | 82.50            | 80.44                                       | 83.60            | 81.51                                       | 83.72            | 81.63                                       |
| 12.....            | 90.00            | 87.75                                       | 91.20            | 88.92                                       | 91.33            | 89.05                                       |
| 13.....            | 97.50            | 95.06                                       | 98.80            | 96.33                                       | 98.94            | 96.47                                       |
| 14.....            | 105.00           | 102.38                                      | 106.40           | 103.74                                      | 106.56           | 103.90                                      |
| 15.....            | 112.50           | 109.69                                      | 114.00           | 111.15                                      | 114.17           | 111.32                                      |
| 16.....            | 120.00           | 117.00                                      | 121.60           | 118.56                                      | 121.78           | 118.74                                      |
| 17.....            | 127.50           | 124.31                                      | 129.20           | 125.97                                      | 129.39           | 126.16                                      |
| 18.....            | 135.00           | 131.63                                      | 136.80           | 133.38                                      | 137.00           | 133.58                                      |
| 19.....            | 142.50           | 138.94                                      | 144.40           | 140.79                                      | 144.61           | 140.99                                      |
| 20.....            | 150.00           | 146.25                                      | 152.00           | 148.20                                      | 152.22           | 148.41                                      |
| 21.....            | 157.50           | 153.56                                      | 159.60           | 155.61                                      | 159.83           | 155.83                                      |
| 22.....            | 165.00           | 160.88                                      | 167.20           | 163.02                                      | 167.44           | 163.25                                      |
| 23.....            | 172.50           | 168.19                                      | 174.80           | 170.43                                      | 175.06           | 170.68                                      |
| 24.....            | 180.00           | 175.50                                      | 182.40           | 177.84                                      | 182.67           | 178.10                                      |
| 25.....            | 187.50           | 182.81                                      | 190.00           | 185.25                                      | 190.28           | 185.52                                      |
| 26.....            | 195.00           | 190.13                                      | 197.60           | 192.66                                      | 197.89           | 192.94                                      |
| 27.....            | 202.50           | 197.44                                      | 205.20           | 200.07                                      | 205.50           | 200.36                                      |
| 28.....            | 210.00           | 204.75                                      | 212.80           | 207.48                                      | 213.11           | 207.78                                      |
| 29.....            | 217.50           | 212.06                                      | 220.40           | 214.89                                      | 220.72           | 215.20                                      |
| 30.....            | 225.00           | 219.38                                      | 228.00           | 222.30                                      | 228.33           | 222.62                                      |
| Months.            |                  |   |                  |   |                  |   |
| Jan.....           | 225.00           | 219.37                                      | 228.00           | 222.30                                      | 228.33           | 222.62                                      |
| Feb.....           | 225.00           | 219.38                                      | 228.00           | 222.30                                      | 228.33           | 222.63                                      |
| Mar.....           | 225.00           | 219.37                                      | 228.00           | 222.30                                      | 228.34           | 222.62                                      |
| Apr.....           | 225.00           | 219.38                                      | 228.00           | 222.30                                      | 228.33           | 222.63                                      |
| May.....           | 225.00           | 219.37                                      | 228.00           | 222.30                                      | 228.33           | 222.62                                      |
| June.....          | 225.00           | 219.38                                      | 228.00           | 222.30                                      | 228.34           | 222.63                                      |
| July.....          | 225.00           | 219.37                                      | 228.00           | 222.30                                      | 228.33           | 222.62                                      |
| Aug.....           | 225.00           | 219.38                                      | 228.00           | 222.30                                      | 228.33           | 222.63                                      |
| Sept.....          | 225.00           | 219.37                                      | 228.00           | 222.30                                      | 228.34           | 222.62                                      |
| Oct.....           | 225.00           | 219.38                                      | 228.00           | 222.30                                      | 228.33           | 222.63                                      |
| Nov.....           | 225.00           | 219.37                                      | 228.00           | 222.30                                      | 228.33           | 222.62                                      |
| Dec.....           | 225.00           | 219.38                                      | 228.00           | 222.30                                      | 228.34           | 222.63                                      |
| Yearly<br>salary.. |                  |   |                  |   |                  |   |
|                    | 2,700.00         | 2,632.50                                    | 2,736.00         | 2,667.60                                    | 2,740.00         | 2,671.50                                    |

|                  | \$2,750       |                                      | \$2,760       |                                      | \$2,800       |                                      |
|------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
| Days.            | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. |
| 1.....           | \$7.64        | \$7.45                               | \$7.67        | \$7.48                               | \$7.78        | \$7.59                               |
| 2.....           | 15.28         | 14.90                                | 15.33         | 14.95                                | 15.56         | 15.17                                |
| 3.....           | 22.92         | 22.35                                | 23.00         | 22.43                                | 23.33         | 22.75                                |
| 4.....           | 30.56         | 29.80                                | 30.67         | 29.90                                | 31.11         | 30.33                                |
| 5.....           | 38.19         | 37.24                                | 38.33         | 37.37                                | 38.89         | 37.92                                |
| 6.....           | 45.83         | 44.68                                | 46.00         | 44.85                                | 46.67         | 45.50                                |
| 7.....           | 53.47         | 52.13                                | 53.67         | 52.33                                | 54.44         | 53.08                                |
| 8.....           | 61.11         | 59.58                                | 61.33         | 59.80                                | 62.22         | 60.66                                |
| 9.....           | 68.75         | 67.03                                | 69.00         | 67.28                                | 70.90         | 68.25                                |
| 10.....          | 76.39         | 74.48                                | 76.67         | 74.75                                | 77.78         | 75.84                                |
| 11.....          | 84.03         | 81.93                                | 84.33         | 82.22                                | 85.56         | 83.42                                |
| 12.....          | 91.67         | 89.38                                | 92.00         | 89.70                                | 93.33         | 91.00                                |
| 13.....          | 99.31         | 96.83                                | 99.67         | 97.18                                | 101.11        | 98.58                                |
| 14.....          | 106.94        | 104.27                               | 107.33        | 104.65                               | 108.89        | 106.17                               |
| 15.....          | 114.58        | 111.72                               | 115.00        | 112.13                               | 116.67        | 113.75                               |
| 16.....          | 122.22        | 119.16                               | 122.67        | 119.60                               | 124.44        | 121.33                               |
| 17.....          | 129.86        | 126.61                               | 130.33        | 127.07                               | 132.22        | 128.91                               |
| 18.....          | 137.50        | 134.06                               | 138.00        | 134.55                               | 140.00        | 136.50                               |
| 19.....          | 145.14        | 141.51                               | 145.67        | 142.03                               | 147.78        | 144.09                               |
| 20.....          | 152.78        | 148.96                               | 153.33        | 149.50                               | 155.56        | 151.67                               |
| 21.....          | 160.42        | 156.41                               | 161.00        | 156.98                               | 163.33        | 159.25                               |
| 22.....          | 168.06        | 163.86                               | 168.67        | 164.45                               | 171.11        | 166.83                               |
| 23.....          | 175.69        | 171.39                               | 176.33        | 171.92                               | 178.89        | 174.42                               |
| 24.....          | 183.33        | 178.75                               | 184.00        | 179.40                               | 186.67        | 182.00                               |
| 25.....          | 190.97        | 186.20                               | 191.67        | 186.88                               | 194.44        | 189.58                               |
| 26.....          | 198.61        | 193.64                               | 199.33        | 194.35                               | 202.22        | 197.16                               |
| 27.....          | 206.25        | 201.09                               | 207.00        | 201.83                               | 210.00        | 204.75                               |
| 28.....          | 213.89        | 208.54                               | 214.67        | 209.30                               | 217.78        | 212.34                               |
| 29.....          | 221.53        | 215.99                               | 222.33        | 216.77                               | 225.56        | 219.92                               |
| 30.....          | 229.17        | 223.44                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| Months.          |               |                                      |               |                                      |               |                                      |
| Jan.....         | 229.16        | 223.43                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| Feb.....         | 229.17        | 223.44                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| Mar.....         | 229.17        | 223.44                               | 230.00        | 224.25                               | 233.84        | 227.50                               |
| Apr.....         | 229.16        | 223.44                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| May.....         | 229.17        | 223.43                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| June.....        | 229.17        | 223.44                               | 230.00        | 224.25                               | 233.84        | 227.50                               |
| July.....        | 229.16        | 223.44                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| Aug.....         | 229.17        | 223.44                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| Sept.....        | 229.17        | 223.43                               | 230.00        | 224.25                               | 233.84        | 227.50                               |
| Oct.....         | 229.16        | 223.44                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| Nov.....         | 229.17        | 223.44                               | 230.00        | 224.25                               | 233.83        | 227.50                               |
| Dec.....         | 229.17        | 223.44                               | 230.00        | 224.25                               | 233.84        | 227.50                               |
| Yearly<br>salary | 2,750.00      | 2,681.25                             | 2,760.00      | 2,691.00                             | 2,800.00      | 2,730.00                             |

44 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$2,820       |   | \$2,880       |   | \$2,940       |   |
|--------------------|---------------|---|---------------|---|---------------|---|
|                    | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.                 | \$7.83        | \$7.63                                      | \$8.00        | \$7.80                                      | \$8.17        | \$7.97                                      |
| 2.                 | 15.67         | 15.28                                       | 16.00         | 15.60                                       | 16.33         | 15.92                                       |
| 3.                 | 23.50         | 22.91                                       | 24.00         | 23.40                                       | 24.50         | 23.89                                       |
| 4.                 | 31.33         | 30.55                                       | 32.00         | 31.20                                       | 32.67         | 31.85                                       |
| 5.                 | 39.17         | 38.19                                       | 40.00         | 39.00                                       | 40.83         | 39.81                                       |
| 6.                 | 47.00         | 45.83                                       | 48.00         | 46.80                                       | 49.00         | 47.78                                       |
| 7.                 | 54.83         | 53.46                                       | 56.00         | 54.60                                       | 57.17         | 55.74                                       |
| 8.                 | 62.67         | 61.10                                       | 64.00         | 62.40                                       | 65.33         | 63.70                                       |
| 9.                 | 70.50         | 68.74                                       | 72.00         | 70.20                                       | 73.50         | 71.66                                       |
| 10.                | 78.33         | 76.37                                       | 80.00         | 78.00                                       | 81.67         | 79.63                                       |
| 11.                | 86.17         | 84.02                                       | 88.00         | 85.80                                       | 89.83         | 87.58                                       |
| 12.                | 94.00         | 91.65                                       | 96.00         | 93.60                                       | 98.00         | 95.55                                       |
| 13.                | 101.83        | 99.28                                       | 104.00        | 101.40                                      | 106.17        | 103.52                                      |
| 14.                | 109.67        | 106.93                                      | 112.00        | 109.20                                      | 114.33        | 111.47                                      |
| 15.                | 117.50        | 114.56                                      | 120.00        | 117.00                                      | 122.50        | 119.44                                      |
| 16.                | 125.33        | 122.20                                      | 128.00        | 124.80                                      | 130.67        | 127.40                                      |
| 17.                | 133.17        | 129.84                                      | 136.00        | 132.60                                      | 138.83        | 135.36                                      |
| 18.                | 141.00        | 137.48                                      | 144.00        | 140.40                                      | 147.00        | 143.33                                      |
| 19.                | 148.83        | 145.11                                      | 152.00        | 148.20                                      | 155.17        | 151.29                                      |
| 20.                | 156.67        | 152.75                                      | 160.00        | 156.00                                      | 163.33        | 159.25                                      |
| 21.                | 164.50        | 160.39                                      | 168.00        | 163.80                                      | 171.50        | 167.21                                      |
| 22.                | 172.33        | 168.02                                      | 176.00        | 171.60                                      | 179.67        | 175.18                                      |
| 23.                | 180.17        | 175.67                                      | 184.00        | 179.40                                      | 187.83        | 183.13                                      |
| 24.                | 188.00        | 183.30                                      | 192.00        | 187.20                                      | 196.00        | 191.10                                      |
| 25.                | 195.83        | 190.93                                      | 200.00        | 195.00                                      | 204.17        | 199.07                                      |
| 26.                | 203.67        | 198.58                                      | 208.00        | 202.80                                      | 212.33        | 207.02                                      |
| 27.                | 211.50        | 206.21                                      | 216.00        | 210.60                                      | 220.50        | 214.99                                      |
| 28.                | 219.33        | 213.85                                      | 224.00        | 218.40                                      | 228.67        | 222.95                                      |
| 29.                | 227.17        | 221.49                                      | 232.00        | 226.20                                      | 236.83        | 230.91                                      |
| 30.                | 235.00        | 229.13                                      | 240.00        | 234.00                                      | 245.00        | 238.88                                      |
| Months.            |               |   |               |   |               |   |
| Jan.               | 235.00        | 229.12                                      | 240.00        | 234.00                                      | 245.00        | 238.87                                      |
| Feb.               | 235.00        | 229.13                                      | 240.00        | 234.00                                      | 245.00        | 238.88                                      |
| Mar.               | 235.00        | 229.12                                      | 240.00        | 234.00                                      | 245.00        | 238.87                                      |
| Apr.               | 235.00        | 229.13                                      | 240.00        | 234.00                                      | 245.00        | 238.88                                      |
| May.               | 235.00        | 229.12                                      | 240.00        | 234.00                                      | 245.00        | 238.87                                      |
| June.              | 235.00        | 229.13                                      | 240.00        | 234.00                                      | 245.00        | 238.88                                      |
| July.              | 235.00        | 229.12                                      | 240.00        | 234.00                                      | 245.00        | 238.87                                      |
| Aug.               | 235.00        | 229.13                                      | 240.00        | 234.00                                      | 245.00        | 238.88                                      |
| Sept.              | 235.00        | 229.12                                      | 240.00        | 234.00                                      | 245.00        | 238.87                                      |
| Oct.               | 235.00        | 229.13                                      | 240.00        | 234.00                                      | 245.00        | 238.88                                      |
| Nov.               | 235.00        | 229.12                                      | 240.00        | 234.00                                      | 245.00        | 238.87                                      |
| Dec.               | 235.00        | 229.13                                      | 240.00        | 234.00                                      | 245.00        | 238.88                                      |
| Yearly<br>salary.. | 2,820.00      | 2,749.50                                    | 2,880.00      | 2,808.00                                    | 2,940.00      | 2,866.50                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 45

| Days.            | \$3,000          |   | \$3,060          |   | \$3,120          |   |
|------------------|------------------|---|------------------|---|------------------|---|
|                  | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....           | \$8.33           | \$8.12                                      | \$8.50           | \$8.29                                      | \$8.67           | \$8.45                                      |
| 2.....           | 16.67            | 16.25                                       | 17.00            | 16.58                                       | 17.33            | 16.90                                       |
| 3.....           | 25.00            | 24.38                                       | 25.50            | 24.86                                       | 26.00            | 25.35                                       |
| 4.....           | 33.33            | 32.50                                       | 34.00            | 33.15                                       | 34.67            | 33.80                                       |
| 5.....           | 41.67            | 40.63                                       | 42.50            | 41.44                                       | 43.33            | 42.25                                       |
| 6.....           | 50.00            | 48.75                                       | 51.00            | 49.73                                       | 52.00            | 50.70                                       |
| 7.....           | 58.33            | 56.87                                       | 59.50            | 58.01                                       | 60.67            | 59.15                                       |
| 8.....           | 66.67            | 65.00                                       | 68.00            | 66.30                                       | 69.33            | 67.60                                       |
| 9.....           | 75.00            | 73.13                                       | 76.50            | 74.59                                       | 78.00            | 76.05                                       |
| 10.....          | 83.33            | 81.25                                       | 85.00            | 82.88                                       | 86.67            | 84.50                                       |
| 11.....          | 91.67            | 89.38                                       | 93.50            | 91.16                                       | 95.33            | 92.95                                       |
| 12.....          | 100.00           | 97.50                                       | 102.00           | 99.45                                       | 104.00           | 101.40                                      |
| 13.....          | 108.33           | 105.62                                      | 110.50           | 107.74                                      | 112.67           | 109.85                                      |
| 14.....          | 116.67           | 113.75                                      | 119.00           | 116.03                                      | 121.33           | 118.30                                      |
| 15.....          | 125.00           | 121.88                                      | 127.50           | 124.31                                      | 130.00           | 126.75                                      |
| 16.....          | 133.33           | 130.00                                      | 136.00           | 132.60                                      | 138.67           | 135.20                                      |
| 17.....          | 141.67           | 138.13                                      | 144.50           | 140.89                                      | 147.33           | 143.65                                      |
| 18.....          | 150.00           | 146.25                                      | 153.00           | 149.18                                      | 156.00           | 152.10                                      |
| 19.....          | 158.33           | 154.37                                      | 161.50           | 157.46                                      | 164.67           | 160.55                                      |
| 20.....          | 166.67           | 162.50                                      | 170.00           | 165.75                                      | 173.33           | 169.00                                      |
| 21.....          | 175.00           | 170.63                                      | 178.50           | 174.04                                      | 182.00           | 177.45                                      |
| 22.....          | 183.33           | 178.75                                      | 187.00           | 182.33                                      | 190.67           | 185.90                                      |
| 23.....          | 191.67           | 186.88                                      | 195.50           | 190.61                                      | 199.33           | 194.35                                      |
| 24.....          | 200.00           | 195.00                                      | 204.00           | 198.90                                      | 208.00           | 202.80                                      |
| 25.....          | 208.33           | 203.12                                      | 212.50           | 207.19                                      | 216.67           | 211.25                                      |
| 26.....          | 216.67           | 211.25                                      | 221.00           | 215.48                                      | 225.33           | 219.70                                      |
| 27.....          | 225.00           | 219.38                                      | 229.50           | 223.76                                      | 234.00           | 228.15                                      |
| 28.....          | 233.33           | 227.50                                      | 238.00           | 232.05                                      | 242.67           | 236.60                                      |
| 29.....          | 241.67           | 235.63                                      | 246.50           | 240.34                                      | 251.33           | 245.05                                      |
| 30.....          | 250.00           | 243.75                                      | 255.00           | 248.63                                      | 260.00           | 253.50                                      |
| Months.          |                  |   |                  |   |                  |   |
| Jan.....         | 250.00           | 243.75                                      | 255.00           | 248.62                                      | 260.00           | 253.50                                      |
| Feb.....         | 250.00           | 243.75                                      | 255.00           | 248.63                                      | 260.00           | 253.50                                      |
| Mar.....         | 250.00           | 243.75                                      | 255.00           | 248.62                                      | 260.00           | 253.50                                      |
| Apr.....         | 250.00           | 243.75                                      | 255.00           | 248.63                                      | 260.00           | 253.50                                      |
| May.....         | 250.00           | 243.75                                      | 255.00           | 248.62                                      | 260.00           | 253.50                                      |
| June.....        | 250.00           | 243.75                                      | 255.00           | 248.63                                      | 260.00           | 253.50                                      |
| July.....        | 250.00           | 243.75                                      | 255.00           | 248.62                                      | 260.00           | 253.50                                      |
| Aug.....         | 250.00           | 243.75                                      | 255.00           | 248.63                                      | 260.00           | 253.50                                      |
| Sept.....        | 250.00           | 243.75                                      | 255.00           | 248.62                                      | 260.00           | 253.50                                      |
| Oct.....         | 250.00           | 243.75                                      | 255.00           | 248.63                                      | 260.00           | 253.50                                      |
| Nov.....         | 250.00           | 243.75                                      | 255.00           | 248.62                                      | 260.00           | 253.50                                      |
| Dec.....         | 250.00           | 243.75                                      | 255.00           | 248.63                                      | 260.00           | 253.50                                      |
| Yearly<br>salary |                  |   |                  |   |                  |   |
|                  | 3,000.00         | 2,925.00                                    | 3,060.00         | 2,983.50                                    | 3,120.00         | 3,042.00                                    |

## 46 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.         | \$3,180       |   | \$3,240       |   | \$3,250       |   |
|---------------|---------------|---|---------------|---|---------------|---|
|               | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.....        | \$8.83        | \$8.61                                      | \$9.00        | \$8.78                                      | \$9.03        | \$8.80                                      |
| 2.....        | 17.67         | 17.23                                       | 18.00         | 17.55                                       | 18.06         | 17.61                                       |
| 3.....        | 26.50         | 25.84                                       | 27.00         | 26.33                                       | 27.08         | 26.40                                       |
| 4.....        | 35.33         | 34.45                                       | 36.00         | 35.10                                       | 36.11         | 35.21                                       |
| 5.....        | 44.17         | 43.07                                       | 45.00         | 43.88                                       | 45.14         | 44.01                                       |
| 6.....        | 53.00         | 51.68                                       | 54.00         | 52.65                                       | 54.17         | 52.82                                       |
| 7.....        | 61.83         | 60.28                                       | 63.00         | 61.43                                       | 63.19         | 61.61                                       |
| 8.....        | 70.67         | 68.90                                       | 72.00         | 70.20                                       | 72.22         | 70.41                                       |
| 9.....        | 79.50         | 77.51                                       | 81.00         | 78.98                                       | 81.25         | 79.22                                       |
| 10.....       | 88.33         | 86.12                                       | 90.00         | 87.75                                       | 90.28         | 88.02                                       |
| 11.....       | 97.17         | 94.74                                       | 99.00         | 96.53                                       | 99.31         | 96.83                                       |
| 12.....       | 106.00        | 103.35                                      | 108.00        | 105.30                                      | 108.33        | 105.62                                      |
| 13.....       | 114.83        | 111.96                                      | 117.00        | 114.08                                      | 117.36        | 114.43                                      |
| 14.....       | 123.67        | 120.58                                      | 126.00        | 122.85                                      | 126.39        | 123.23                                      |
| 15.....       | 132.50        | 129.19                                      | 135.00        | 131.63                                      | 135.42        | 132.03                                      |
| 16.....       | 141.33        | 137.80                                      | 144.00        | 140.40                                      | 144.44        | 140.83                                      |
| 17.....       | 150.17        | 146.42                                      | 153.00        | 149.18                                      | 153.47        | 149.63                                      |
| 18.....       | 159.00        | 155.03                                      | 162.00        | 157.95                                      | 162.50        | 158.44                                      |
| 19.....       | 167.83        | 163.63                                      | 171.00        | 166.73                                      | 171.53        | 167.24                                      |
| 20.....       | 176.67        | 172.25                                      | 180.00        | 175.50                                      | 180.56        | 176.05                                      |
| 21.....       | 185.50        | 180.86                                      | 189.00        | 184.28                                      | 189.58        | 184.84                                      |
| 22.....       | 194.33        | 189.47                                      | 198.00        | 193.05                                      | 198.61        | 193.64                                      |
| 23.....       | 203.17        | 198.09                                      | 207.00        | 201.83                                      | 207.64        | 202.45                                      |
| 24.....       | 212.00        | 206.70                                      | 216.00        | 210.60                                      | 216.67        | 211.25                                      |
| 25.....       | 220.83        | 215.31                                      | 225.00        | 219.38                                      | 225.69        | 220.05                                      |
| 26.....       | 229.67        | 223.93                                      | 234.00        | 228.15                                      | 234.72        | 228.85                                      |
| 27.....       | 238.50        | 232.54                                      | 243.00        | 236.93                                      | 243.75        | 237.66                                      |
| 28.....       | 247.33        | 241.15                                      | 252.00        | 245.70                                      | 252.78        | 246.46                                      |
| 29.....       | 256.17        | 249.77                                      | 261.00        | 254.48                                      | 261.81        | 255.26                                      |
| 30.....       | 265.00        | 258.38                                      | 270.00        | 263.25                                      | 270.83        | 264.06                                      |
| Months.       |               |   |               |   |               |   |
| Jan.....      | 265.00        | 258.37                                      | 270.00        | 263.25                                      | 270.83        | 264.06                                      |
| Feb.....      | 265.00        | 258.38                                      | 270.00        | 263.25                                      | 270.83        | 264.06                                      |
| Mar.....      | 265.00        | 258.37                                      | 270.00        | 263.25                                      | 270.84        | 264.06                                      |
| Apr.....      | 265.00        | 258.38                                      | 270.00        | 263.25                                      | 270.83        | 264.07                                      |
| May.....      | 265.00        | 258.37                                      | 270.00        | 263.25                                      | 270.83        | 264.06                                      |
| June.....     | 265.00        | 258.38                                      | 270.00        | 263.25                                      | 270.84        | 264.06                                      |
| July.....     | 265.00        | 258.37                                      | 270.00        | 263.25                                      | 270.83        | 264.06                                      |
| Aug.....      | 265.00        | 258.38                                      | 270.00        | 263.25                                      | 270.83        | 264.07                                      |
| Sept.....     | 265.00        | 258.37                                      | 270.00        | 263.25                                      | 270.84        | 264.06                                      |
| Oct.....      | 265.00        | 258.38                                      | 270.00        | 263.25                                      | 270.83        | 264.06                                      |
| Nov.....      | 265.00        | 258.37                                      | 270.00        | 263.25                                      | 270.83        | 264.06                                      |
| Dec.....      | 265.00        | 258.38                                      | 270.00        | 263.25                                      | 270.84        | 264.07                                      |
| Yearly salary | 3,180.00      | 3,100.50                                    | 3,240.00      | 3,159.00                                    | 3,250.00      | 3,168.75                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 47

| Days.            | \$3,300          |   | \$3,360          |   | \$3,420          |   |
|------------------|------------------|---|------------------|---|------------------|---|
|                  | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....           | \$9.17           | \$8.94                                      | \$9.33           | \$9.10                                      | \$9.50           | \$9.26                                      |
| 2.....           | 18.33            | 17.87                                       | 18.67            | 18.20                                       | 19.00            | 18.53                                       |
| 3.....           | 27.50            | 26.81                                       | 28.00            | 27.30                                       | 28.50            | 27.79                                       |
| 4.....           | 36.67            | 35.75                                       | 37.33            | 36.40                                       | 38.00            | 37.05                                       |
| 5.....           | 45.83            | 44.68                                       | 46.67            | 45.50                                       | 47.50            | 46.31                                       |
| 6.....           | 55.00            | 53.63                                       | 56.00            | 54.69                                       | 57.00            | 55.58                                       |
| 7.....           | 64.17            | 62.57                                       | 65.33            | 63.70                                       | 66.50            | 61.84                                       |
| 8.....           | 73.33            | 71.50                                       | 74.67            | 72.80                                       | 76.00            | 74.10                                       |
| 9.....           | 82.50            | 80.44                                       | 84.00            | 81.90                                       | 85.50            | 83.36                                       |
| 10.....          | 91.67            | 89.38                                       | 93.33            | 91.00                                       | 95.00            | 92.63                                       |
| 11.....          | 100.83           | 98.31                                       | 102.67           | 100.10                                      | 104.50           | 101.89                                      |
| 12.....          | 110.00           | 107.25                                      | 112.00           | 109.20                                      | 114.00           | 111.15                                      |
| 13.....          | 119.17           | 116.19                                      | 121.33           | 118.30                                      | 123.50           | 120.41                                      |
| 14.....          | 128.33           | 125.12                                      | 130.67           | 127.40                                      | 133.00           | 129.68                                      |
| 15.....          | 137.50           | 134.06                                      | 140.00           | 136.50                                      | 142.50           | 138.94                                      |
| 16.....          | 146.67           | 143.00                                      | 149.33           | 145.60                                      | 152.00           | 148.20                                      |
| 17.....          | 155.83           | 151.93                                      | 158.67           | 154.70                                      | 161.50           | 157.46                                      |
| 18.....          | 165.00           | 160.88                                      | 168.00           | 163.80                                      | 171.00           | 166.73                                      |
| 19.....          | 174.17           | 169.82                                      | 177.33           | 172.90                                      | 180.50           | 175.99                                      |
| 20.....          | 183.33           | 178.75                                      | 186.67           | 182.00                                      | 190.00           | 185.25                                      |
| 21.....          | 192.50           | 187.69                                      | 196.00           | 191.10                                      | 199.50           | 194.51                                      |
| 22.....          | 201.67           | 196.63                                      | 205.33           | 200.20                                      | 209.00           | 203.78                                      |
| 23.....          | 210.83           | 205.56                                      | 214.67           | 209.30                                      | 218.50           | 213.04                                      |
| 24.....          | 220.00           | 214.50                                      | 224.00           | 218.40                                      | 228.00           | 222.30                                      |
| 25.....          | 229.17           | 223.44                                      | 233.33           | 227.50                                      | 237.50           | 231.56                                      |
| 26.....          | 238.33           | 232.37                                      | 242.67           | 236.60                                      | 247.00           | 240.83                                      |
| 27.....          | 247.50           | 241.31                                      | 252.00           | 245.70                                      | 256.50           | 250.09                                      |
| 28.....          | 256.67           | 250.25                                      | 261.33           | 254.80                                      | 266.00           | 259.35                                      |
| 29.....          | 265.83           | 259.18                                      | 270.67           | 263.90                                      | 275.50           | 268.61                                      |
| 30.....          | 275.00           | 268.13                                      | 280.00           | 273.00                                      | 285.00           | 277.88                                      |
| Months.          |                  |   |                  |   |                  |   |
| Jan.....         | 275.00           | 268.12                                      | 280.00           | 273.00                                      | 285.00           | 277.87                                      |
| Feb.....         | 275.00           | 268.13                                      | 280.00           | 273.00                                      | 285.00           | 277.88                                      |
| Mar.....         | 275.00           | 268.12                                      | 280.00           | 273.00                                      | 285.00           | 277.87                                      |
| Apr.....         | 275.00           | 268.13                                      | 280.00           | 273.00                                      | 285.00           | 277.88                                      |
| May.....         | 275.00           | 268.12                                      | 280.00           | 273.00                                      | 285.00           | 277.87                                      |
| June.....        | 275.00           | 268.13                                      | 280.00           | 273.00                                      | 285.00           | 277.88                                      |
| July.....        | 275.00           | 268.12                                      | 280.00           | 273.00                                      | 285.00           | 277.87                                      |
| Aug.....         | 275.00           | 268.13                                      | 280.00           | 273.00                                      | 285.00           | 277.88                                      |
| Sept.....        | 275.00           | 268.12                                      | 280.00           | 273.00                                      | 285.00           | 277.87                                      |
| Oct.....         | 275.00           | 268.13                                      | 280.00           | 273.00                                      | 285.00           | 277.88                                      |
| Nov.....         | 275.00           | 268.12                                      | 280.00           | 273.00                                      | 285.00           | 277.87                                      |
| Dec.....         | 275.00           | 268.13                                      | 280.00           | 273.00                                      | 285.00           | 277.88                                      |
| Yearly<br>salary | 3,300.00         | 3,217.50                                    | 3,360.00         | 3,276.00                                    | 3,420.00         | 3,334.50                                    |

## 48 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.               | \$3,480          |   | \$3,500          |   | \$3,504          |   |
|---------------------|------------------|---|------------------|---|------------------|---|
|                     | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....              | \$9.67           | \$9.43                                      | \$9.72           | \$9.48                                      | \$9.73           | \$9.49                                      |
| 2.....              | 19.33            | 18.85                                       | 19.44            | 18.95                                       | 19.47            | 18.98                                       |
| 3.....              | 29.00            | 28.28                                       | 29.17            | 28.44                                       | 29.20            | 28.47                                       |
| 4.....              | 38.67            | 37.70                                       | 38.89            | 37.92                                       | 38.93            | 37.96                                       |
| 5.....              | 48.33            | 47.12                                       | 48.61            | 47.39                                       | 48.67            | 47.45                                       |
| 6.....              | 58.00            | 56.55                                       | 58.33            | 56.87                                       | 58.40            | 56.94                                       |
| 7.....              | 67.67            | 65.98                                       | 68.06            | 66.36                                       | 68.13            | 66.43                                       |
| 8.....              | 77.33            | 75.40                                       | 77.78            | 75.84                                       | 77.87            | 75.92                                       |
| 9.....              | 87.00            | 84.83                                       | 87.50            | 85.31                                       | 87.60            | 85.41                                       |
| 10.....             | 96.67            | 94.25                                       | 97.22            | 94.79                                       | 97.33            | 94.90                                       |
| 11.....             | 106.33           | 103.67                                      | 106.94           | 104.27                                      | 107.07           | 104.39                                      |
| 12.....             | 116.00           | 113.10                                      | 116.67           | 113.75                                      | 116.80           | 113.88                                      |
| 13.....             | 125.67           | 122.53                                      | 126.39           | 123.23                                      | 126.53           | 123.37                                      |
| 14.....             | 135.33           | 131.95                                      | 136.11           | 132.71                                      | 136.27           | 132.86                                      |
| 15.....             | 145.00           | 141.38                                      | 145.83           | 142.18                                      | 146.00           | 142.35                                      |
| 16.....             | 154.67           | 150.80                                      | 155.56           | 151.67                                      | 155.73           | 151.84                                      |
| 17.....             | 164.33           | 160.22                                      | 165.28           | 161.15                                      | 165.47           | 161.33                                      |
| 18.....             | 174.00           | 169.65                                      | 175.00           | 170.63                                      | 175.20           | 170.82                                      |
| 19.....             | 183.67           | 179.08                                      | 184.72           | 180.10                                      | 184.93           | 180.31                                      |
| 20.....             | 193.33           | 188.50                                      | 194.44           | 189.58                                      | 194.67           | 189.80                                      |
| 21.....             | 203.00           | 197.93                                      | 204.17           | 199.07                                      | 204.40           | 199.29                                      |
| 22.....             | 212.67           | 207.35                                      | 213.89           | 208.54                                      | 214.13           | 208.78                                      |
| 23.....             | 222.33           | 216.77                                      | 223.61           | 218.02                                      | 223.87           | 218.27                                      |
| 24.....             | 232.00           | 226.20                                      | 233.33           | 227.50                                      | 233.60           | 227.76                                      |
| 25.....             | 241.67           | 235.63                                      | 243.06           | 236.98                                      | 243.33           | 237.25                                      |
| 26.....             | 251.33           | 245.05                                      | 252.78           | 246.46                                      | 253.07           | 246.74                                      |
| 27.....             | 261.00           | 254.18                                      | 262.50           | 255.94                                      | 262.80           | 256.23                                      |
| 28.....             | 270.67           | 263.90                                      | 272.22           | 265.41                                      | 272.53           | 265.72                                      |
| 29.....             | 280.33           | 273.32                                      | 281.94           | 274.89                                      | 282.27           | 275.21                                      |
| 30.....             | 290.00           | 282.75                                      | 291.67           | 284.38                                      | 292.00           | 284.70                                      |
| Months.             |                  |   |                  |   |                  |   |
| Jan.....            | 290.00           | 282.75                                      | 291.66           | 284.37                                      | 292.00           | 284.70                                      |
| Feb.....            | 290.00           | 282.75                                      | 291.67           | 284.38                                      | 292.00           | 284.70                                      |
| Mar.....            | 290.00           | 282.75                                      | 291.67           | 284.37                                      | 292.00           | 284.70                                      |
| Apr.....            | 290.00           | 282.75                                      | 291.66           | 284.38                                      | 292.00           | 284.70                                      |
| May.....            | 290.00           | 282.75                                      | 291.67           | 284.37                                      | 292.00           | 284.70                                      |
| June.....           | 290.00           | 282.75                                      | 291.67           | 284.38                                      | 292.00           | 284.70                                      |
| July.....           | 290.00           | 282.75                                      | 291.66           | 284.37                                      | 292.00           | 284.70                                      |
| Aug.....            | 290.00           | 282.75                                      | 291.67           | 284.38                                      | 292.00           | 284.70                                      |
| Sept.....           | 290.00           | 282.75                                      | 291.67           | 284.37                                      | 292.00           | 284.70                                      |
| Oct.....            | 290.00           | 282.75                                      | 291.66           | 284.38                                      | 292.00           | 284.70                                      |
| Nov.....            | 290.00           | 282.75                                      | 291.67           | 284.37                                      | 292.00           | 284.70                                      |
| Dec.....            | 290.00           | 282.75                                      | 291.67           | 284.38                                      | 292.00           | 284.70                                      |
| Yearly<br>salary .. | 3,480.00         | 3,393.00                                    | 3,500.00         | 3,412.50                                    | 3,504.00         | 3,416.40                                    |

| Days.               | \$3,540       |                                      | \$3,600       |                                      | \$3,720       |                                      |
|---------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
|                     | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. |
| 1.....              | \$9.83        | \$9.58                               | \$10.00       | \$9.75                               | \$10.33       | \$10.07                              |
| 2.....              | 19.67         | 19.18                                | 20.00         | 19.50                                | 20.67         | 20.15                                |
| 3.....              | 29.50         | 28.76                                | 30.00         | 29.25                                | 31.00         | 30.23                                |
| 4.....              | 39.33         | 38.35                                | 40.00         | 39.00                                | 41.33         | 40.30                                |
| 5.....              | 49.17         | 47.94                                | 50.00         | 48.75                                | 51.67         | 50.38                                |
| 6.....              | 59.00         | 57.53                                | 60.00         | 58.50                                | 62.00         | 60.45                                |
| 7.....              | 68.83         | 67.11                                | 70.00         | 68.25                                | 72.33         | 70.52                                |
| 8.....              | 78.67         | 76.70                                | 80.00         | 78.00                                | 82.67         | 80.60                                |
| 9.....              | 88.50         | 86.29                                | 90.00         | 87.75                                | 93.00         | 90.68                                |
| 10.....             | 98.33         | 95.87                                | 100.00        | 97.50                                | 103.33        | 100.75                               |
| 11.....             | 108.17        | 105.47                               | 110.00        | 107.25                               | 113.67        | 110.83                               |
| 12.....             | 118.00        | 115.05                               | 120.00        | 117.00                               | 124.00        | 120.90                               |
| 13.....             | 127.83        | 124.63                               | 130.00        | 126.75                               | 134.33        | 130.97                               |
| 14.....             | 137.67        | 134.23                               | 140.00        | 136.50                               | 144.67        | 141.05                               |
| 15.....             | 147.50        | 143.81                               | 150.00        | 146.25                               | 155.00        | 151.13                               |
| 16.....             | 157.33        | 153.40                               | 160.00        | 156.00                               | 165.33        | 161.20                               |
| 17.....             | 167.17        | 162.99                               | 170.00        | 165.75                               | 175.67        | 171.28                               |
| 18.....             | 177.00        | 172.58                               | 180.00        | 175.50                               | 186.00        | 181.35                               |
| 19.....             | 186.83        | 182.16                               | 190.00        | 185.25                               | 196.33        | 191.42                               |
| 20.....             | 196.67        | 191.75                               | 200.00        | 195.00                               | 206.67        | 201.50                               |
| 21.....             | 206.50        | 201.34                               | 210.00        | 204.75                               | 217.00        | 211.58                               |
| 22.....             | 216.33        | 210.92                               | 220.00        | 214.50                               | 227.33        | 221.65                               |
| 23.....             | 226.17        | 220.52                               | 230.00        | 224.25                               | 237.67        | 231.73                               |
| 24.....             | 236.00        | 230.10                               | 240.00        | 234.00                               | 248.00        | 241.80                               |
| 25.....             | 245.83        | 239.68                               | 250.00        | 243.75                               | 258.33        | 251.87                               |
| 26.....             | 255.67        | 249.28                               | 260.00        | 253.50                               | 268.67        | 261.95                               |
| 27.....             | 265.50        | 258.86                               | 270.00        | 263.25                               | 279.00        | 272.03                               |
| 28.....             | 275.33        | 268.45                               | 280.00        | 273.00                               | 289.33        | 282.10                               |
| 29.....             | 285.17        | 278.04                               | 290.00        | 282.75                               | 299.67        | 292.18                               |
| 30.....             | 295.00        | 287.63                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Months.             |               |                                      |               |                                      |               |                                      |
| Jan.....            | 295.00        | 287.62                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Feb.....            | 295.00        | 287.63                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Mar.....            | 295.00        | 287.62                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Apr.....            | 295.00        | 287.63                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| May.....            | 295.00        | 287.62                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| June.....           | 295.00        | 287.63                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| July.....           | 295.00        | 287.62                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Aug.....            | 295.00        | 287.63                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Sept.....           | 295.00        | 287.62                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Oct.....            | 295.00        | 287.63                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Nov.....            | 295.00        | 287.62                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Dec.....            | 295.00        | 287.63                               | 300.00        | 292.50                               | 310.00        | 302.25                               |
| Yearly<br>salary .. | 3,540.00      | 3,451.50                             | 3,600.00      | 3,510.00                             | 3,720.00      | 3,627.00                             |

## 50 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.          | \$3,750       |                                      | \$3,760       |                                      | \$3,780       |                                      |
|----------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
|                | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. |
| 1.             | \$10.42       | \$10.16                              | \$10.44       | \$10.18                              | \$10.50       | \$10.24                              |
| 2.             | 20.83         | 20.31                                | 20.89         | 20.37                                | 21.00         | 20.48                                |
| 3.             | 31.25         | 30.47                                | 31.33         | 30.55                                | 31.50         | 30.71                                |
| 4.             | 41.67         | 40.63                                | 41.78         | 40.74                                | 42.00         | 40.95                                |
| 5.             | 52.08         | 50.78                                | 52.22         | 50.91                                | 52.50         | 51.19                                |
| 6.             | 62.50         | 60.94                                | 62.67         | 61.10                                | 63.00         | 61.43                                |
| 7.             | 72.92         | 71.10                                | 73.11         | 71.28                                | 73.50         | 71.66                                |
| 8.             | 83.33         | 81.25                                | 83.56         | 81.47                                | 84.00         | 81.90                                |
| 9.             | 93.75         | 91.41                                | 94.00         | 91.65                                | 94.50         | 92.14                                |
| 10.            | 104.17        | 101.57                               | 104.44        | 101.83                               | 105.00        | 102.38                               |
| 11.            | 114.58        | 111.72                               | 114.89        | 112.02                               | 115.50        | 112.61                               |
| 12.            | 125.00        | 121.88                               | 125.33        | 122.20                               | 126.00        | 122.85                               |
| 13.            | 135.42        | 132.03                               | 135.78        | 132.39                               | 136.50        | 133.09                               |
| 14.            | 145.83        | 142.18                               | 146.22        | 142.56                               | 147.00        | 143.33                               |
| 15.            | 156.25        | 152.34                               | 156.67        | 152.75                               | 157.50        | 153.56                               |
| 16.            | 166.67        | 162.50                               | 167.11        | 162.93                               | 168.00        | 163.80                               |
| 17.            | 177.08        | 172.65                               | 177.56        | 173.12                               | 178.50        | 174.04                               |
| 18.            | 187.50        | 182.81                               | 188.00        | 183.30                               | 189.00        | 184.28                               |
| 19.            | 197.92        | 192.97                               | 198.44        | 193.48                               | 199.50        | 194.51                               |
| 20.            | 208.33        | 203.12                               | 208.89        | 203.67                               | 210.00        | 204.75                               |
| 21.            | 218.75        | 213.28                               | 219.33        | 213.85                               | 220.50        | 214.99                               |
| 22.            | 229.17        | 223.44                               | 229.78        | 224.04                               | 231.00        | 225.23                               |
| 23.            | 239.58        | 233.59                               | 240.22        | 234.21                               | 241.50        | 235.46                               |
| 24.            | 250.00        | 243.75                               | 250.67        | 244.40                               | 252.00        | 245.70                               |
| 25.            | 260.42        | 253.91                               | 261.11        | 254.58                               | 262.50        | 255.94                               |
| 26.            | 270.83        | 264.06                               | 271.56        | 264.77                               | 273.00        | 266.18                               |
| 27.            | 281.25        | 274.22                               | 282.00        | 274.95                               | 283.50        | 276.41                               |
| 28.            | 291.67        | 284.38                               | 292.44        | 285.13                               | 294.00        | 286.65                               |
| 29.            | 302.08        | 294.53                               | 302.89        | 295.32                               | 304.50        | 296.89                               |
| 30.            | 312.50        | 304.69                               | 313.33        | 305.50                               | 315.00        | 307.13                               |
| Months.        |               |                                      |               |                                      |               |                                      |
| Jan.           | 312.50        | 304.68                               | 313.33        | 305.50                               | 315.00        | 307.12                               |
| Feb.           | 312.50        | 304.69                               | 313.33        | 305.50                               | 315.00        | 307.13                               |
| Mar.           | 312.50        | 304.69                               | 313.34        | 305.50                               | 315.00        | 307.12                               |
| Apr.           | 312.50        | 304.69                               | 313.33        | 305.50                               | 315.00        | 307.13                               |
| May.           | 312.50        | 304.68                               | 313.33        | 305.50                               | 315.00        | 307.12                               |
| June.          | 312.50        | 304.69                               | 313.34        | 305.50                               | 315.00        | 307.13                               |
| July.          | 312.50        | 304.69                               | 313.33        | 305.50                               | 315.00        | 307.12                               |
| Aug.           | 312.50        | 304.69                               | 313.33        | 305.50                               | 315.00        | 307.13                               |
| Sept.          | 312.50        | 304.68                               | 313.34        | 305.50                               | 315.00        | 307.12                               |
| Oct.           | 312.50        | 304.69                               | 313.33        | 305.50                               | 315.00        | 307.13                               |
| Nov.           | 312.50        | 304.69                               | 313.33        | 305.50                               | 315.00        | 307.12                               |
| Dec.           | 312.50        | 304.69                               | 313.34        | 305.50                               | 315.00        | 307.13                               |
| Yearly salary. | 3,750.00      | 3,656.25                             | 3,760.00      | 3,666.00                             | 3,780.00      | 3,685.50                             |

| Days.             | \$3,840          |  | \$3,900          |  | \$3,960          |  |
|-------------------|------------------|--|------------------|--|------------------|--|
|                   | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less $2\frac{1}{2}\%$<br>retire-<br>ment de-<br>duction. |
| 1.....            | \$10.67          | \$10.40  | \$10.83          | \$10.56  | \$11.00          | \$10.73  |
| 2.....            | 21.33            | 20.80  | 21.67            | 21.13  | 22.00            | 21.45  |
| 3.....            | 32.00            | 31.20  | 32.50            | 31.69  | 33.00            | 32.18  |
| 4.....            | 42.67            | 41.60  | 43.33            | 42.25  | 44.00            | 42.90  |
| 5.....            | 53.33            | 52.00  | 54.17            | 52.82  | 55.00            | 53.63  |
| 6.....            | 64.00            | 62.40  | 65.00            | 63.38  | 66.00            | 64.35  |
| 7.....            | 74.67            | 72.80  | 75.83            | 73.93  | 77.00            | 75.08  |
| 8.....            | 85.33            | 83.20  | 86.67            | 84.50  | 88.00            | 85.80  |
| 9.....            | 96.00            | 93.60  | 97.50            | 95.06  | 99.00            | 96.53  |
| 10.....           | 106.67           | 104.00   | 108.33           | 105.62   | 110.00           | 107.25   |
| 11.....           | 117.33           | 114.40   | 119.17           | 116.19   | 121.00           | 117.98   |
| 12.....           | 128.00           | 124.80   | 130.00           | 126.75   | 132.00           | 128.70   |
| 13.....           | 138.67           | 135.20   | 140.83           | 137.31   | 143.00           | 139.43   |
| 14.....           | 149.33           | 145.60   | 151.67           | 147.88   | 154.00           | 150.15   |
| 15.....           | 160.00           | 156.00   | 162.50           | 158.44   | 165.00           | 160.88   |
| 16.....           | 170.67           | 166.40   | 173.33           | 169.09   | 176.00           | 171.60   |
| 17.....           | 181.33           | 176.80   | 184.17           | 179.57   | 187.00           | 182.33   |
| 18.....           | 192.00           | 187.20   | 195.00           | 190.13   | 198.00           | 193.05   |
| 19.....           | 202.67           | 197.60   | 205.83           | 200.68   | 209.00           | 203.78   |
| 20.....           | 213.33           | 208.00   | 216.67           | 211.25   | 220.00           | 214.50   |
| 21.....           | 224.00           | 218.40   | 227.50           | 221.81   | 231.00           | 225.23   |
| 22.....           | 234.67           | 228.80   | 238.33           | 282.37   | 242.00           | 235.95   |
| 23.....           | 245.33           | 239.20   | 249.17           | 242.94   | 253.00           | 246.68   |
| 24.....           | 256.00           | 249.60   | 260.00           | 253.50   | 264.00           | 257.40   |
| 25.....           | 266.67           | 260.00   | 270.83           | 264.06   | 275.00           | 268.13   |
| 26.....           | 277.33           | 270.40   | 281.67           | 274.63   | 286.00           | 278.85   |
| 27.....           | 288.00           | 280.80   | 292.50           | 285.19   | 297.00           | 289.58   |
| 28.....           | 298.67           | 291.20   | 303.33           | 295.75   | 308.00           | 300.30   |
| 29.....           | 309.33           | 301.60   | 314.17           | 306.32   | 319.00           | 311.03   |
| 30.....           | 320.00           | 312.00   | 325.00           | 316.88   | 330.00           | 321.75   |
| Months.           |                  |  |                  |  |                  |  |
| Jan.....          | 320.00           | 312.00   | 325.00           | 316.87   | 330.00           | 321.75   |
| Feb.....          | 320.00           | 312.00   | 325.00           | 316.88   | 330.00           | 321.75   |
| Mar.....          | 320.00           | 312.00   | 325.00           | 316.87   | 330.00           | 321.75   |
| Apr.....          | 320.00           | 312.00   | 325.00           | 316.88   | 330.00           | 321.75   |
| May.....          | 320.00           | 312.00   | 325.00           | 316.87   | 330.00           | 321.75   |
| June.....         | 320.00           | 312.00   | 325.00           | 316.88   | 330.00           | 321.75   |
| July.....         | 320.00           | 312.00   | 325.00           | 316.87   | 330.00           | 321.75   |
| Aug.....          | 320.00           | 312.00   | 325.00           | 316.88   | 330.00           | 321.75   |
| Sept.....         | 320.00           | 312.00   | 325.00           | 316.87   | 330.00           | 321.75   |
| Oct.....          | 320.00           | 312.00   | 325.00           | 316.88   | 330.00           | 321.75   |
| Nov.....          | 320.00           | 312.00   | 325.00           | 316.87   | 330.00           | 321.75   |
| Dec.....          | 320.00           | 312.00   | 325.00           | 316.88   | 330.00           | 321.75   |
| Yearly<br>salary. |                  |  |                  |  |                  |  |
|                   | \$3,840.00       | \$3,744.00   | \$3,900.00       | \$3,802.00   | \$3,960.00       | \$3,861.00   |

## 52 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.              | \$4,000       |   | \$4,020          |   | \$4,080          |   |
|--------------------|---------------|---|------------------|---|------------------|---|
|                    | Basic salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1.....             | \$11.11       | \$10.83                                     | \$11.17          | \$10.89                                     | \$11.33          | \$11.05                                     |
| 2.....             | 22.22         | 21.66                                       | 22.33            | 21.77                                       | 22.67            | 22.10                                       |
| 3.....             | 33.33         | 32.50                                       | 33.50            | 32.66                                       | 34.00            | 33.15                                       |
| 4.....             | 44.44         | 43.33                                       | 44.67            | 43.55                                       | 45.33            | 44.20                                       |
| 5.....             | 55.56         | 54.17                                       | 55.83            | 54.43                                       | 56.67            | 55.25                                       |
| 6.....             | 66.67         | 65.00                                       | 67.00            | 65.33                                       | 68.00            | 66.30                                       |
| 7.....             | 77.78         | 75.84                                       | 78.17            | 76.22                                       | 79.33            | 77.35                                       |
| 8.....             | 88.89         | 86.67                                       | 89.33            | 87.10                                       | 90.67            | 88.40                                       |
| 9.....             | 100.00        | 97.50                                       | 100.50           | 97.99                                       | 102.00           | 99.45                                       |
| 10.....            | 111.11        | 108.33                                      | 111.67           | 108.88                                      | 113.33           | 110.50                                      |
| 11.....            | 122.22        | 119.16                                      | 122.83           | 119.76                                      | 124.67           | 121.55                                      |
| 12.....            | 133.33        | 130.00                                      | 134.00           | 130.65                                      | 136.00           | 132.60                                      |
| 13.....            | 144.44        | 140.83                                      | 145.17           | 141.54                                      | 147.33           | 143.65                                      |
| 14.....            | 155.56        | 151.67                                      | 156.33           | 152.42                                      | 158.67           | 154.70                                      |
| 15.....            | 166.67        | 162.50                                      | 167.50           | 163.31                                      | 170.00           | 165.75                                      |
| 16.....            | 177.78        | 173.34                                      | 178.67           | 174.20                                      | 181.33           | 176.80                                      |
| 17.....            | 188.89        | 184.17                                      | 189.83           | 185.08                                      | 192.67           | 187.85                                      |
| 18.....            | 200.00        | 195.00                                      | 201.00           | 195.98                                      | 204.00           | 198.90                                      |
| 19.....            | 211.11        | 205.83                                      | 212.17           | 206.87                                      | 215.33           | 209.95                                      |
| 20.....            | 222.22        | 216.66                                      | 223.33           | 217.75                                      | 226.67           | 221.00                                      |
| 21.....            | 233.33        | 227.50                                      | 234.50           | 228.64                                      | 238.00           | 232.95                                      |
| 22.....            | 244.44        | 238.33                                      | 245.67           | 239.53                                      | 249.33           | 243.10                                      |
| 23.....            | 255.56        | 249.17                                      | 256.83           | 250.41                                      | 260.67           | 254.15                                      |
| 24.....            | 266.67        | 260.00                                      | 268.00           | 261.30                                      | 272.00           | 265.20                                      |
| 25.....            | 277.78        | 270.84                                      | 279.17           | 272.19                                      | 283.33           | 276.25                                      |
| 26.....            | 288.89        | 281.67                                      | 290.33           | 283.07                                      | 294.67           | 287.30                                      |
| 27.....            | 300.00        | 292.50                                      | 301.50           | 293.96                                      | 306.00           | 298.35                                      |
| 28.....            | 311.11        | 303.33                                      | 312.67           | 304.85                                      | 317.33           | 309.40                                      |
| 29.....            | 322.22        | 314.16                                      | 323.83           | 315.73                                      | 328.67           | 320.45                                      |
| 30.....            | 333.33        | 325.00                                      | 335.00           | 326.63                                      | 340.00           | 331.50                                      |
| Months.            |               |   |                  |   |                  |   |
| Jan.....           | 333.33        | 325.00                                      | 335.00           | 326.62                                      | 340.00           | 331.50                                      |
| Feb.....           | 333.33        | 325.00                                      | 335.00           | 326.63                                      | 340.00           | 331.50                                      |
| Mar.....           | 333.34        | 325.00                                      | 335.00           | 326.62                                      | 340.00           | 331.50                                      |
| Apr.....           | 333.33        | 325.00                                      | 335.00           | 326.63                                      | 340.00           | 331.50                                      |
| May.....           | 333.33        | 325.00                                      | 335.00           | 326.62                                      | 340.00           | 331.50                                      |
| June.....          | 333.34        | 325.00                                      | 335.00           | 326.63                                      | 340.00           | 331.50                                      |
| July.....          | 333.33        | 325.00                                      | 335.00           | 326.62                                      | 340.00           | 331.50                                      |
| Aug.....           | 333.33        | 325.00                                      | 335.00           | 326.63                                      | 340.00           | 331.50                                      |
| Sept.....          | 333.34        | 325.00                                      | 335.00           | 326.62                                      | 340.00           | 331.50                                      |
| Oct.....           | 333.33        | 325.00                                      | 335.00           | 326.63                                      | 340.00           | 331.50                                      |
| Nov.....           | 333.33        | 325.00                                      | 335.00           | 326.62                                      | 340.00           | 331.50                                      |
| Dec.....           | 333.34        | 325.00                                      | 335.00           | 326.63                                      | 340.00           | 331.50                                      |
| Yearly<br>salary.. | 4,000.00      | 3,900.00                                    | 4,020.00         | 3,919.50                                    | 4,080.00         | 3,978.00                                    |

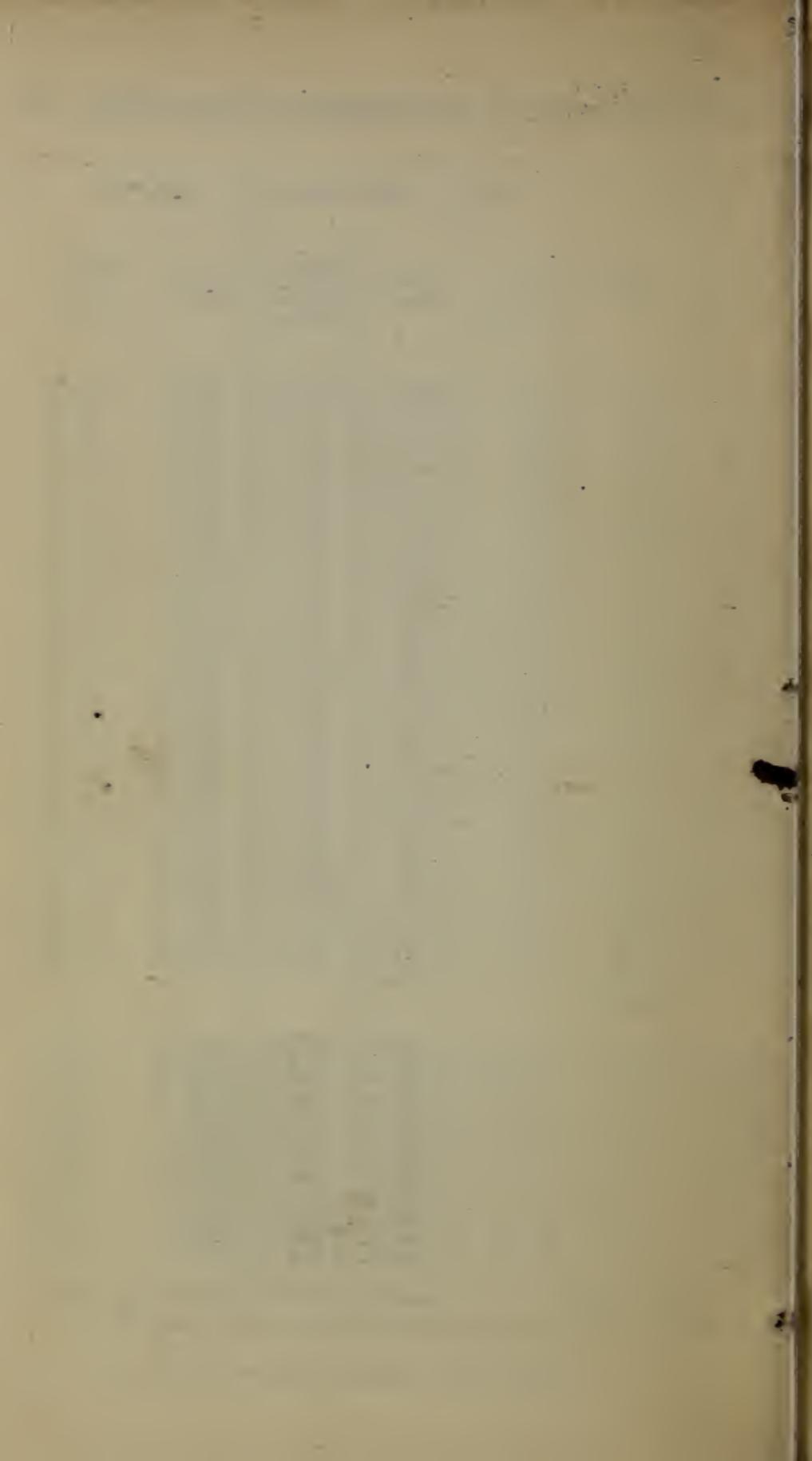
| Days.              | \$4,140       |                                      | \$4,200       |                                      | \$4,250       |                                      |
|--------------------|---------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
|                    | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. | Basic salary. | Less 2½%<br>retirement<br>deduction. |
| 1.....             | \$11.50       | \$11.21                              | \$11.67       | \$11.38                              | \$11.81       | \$11.51                              |
| 2.....             | 23.00         | 22.43                                | 23.33         | 22.75                                | 23.61         | 23.02                                |
| 3.....             | 34.50         | 33.64                                | 35.00         | 34.13                                | 35.42         | 34.53                                |
| 4.....             | 46.00         | 44.85                                | 46.67         | 45.50                                | 47.22         | 46.04                                |
| 5.....             | 57.50         | 56.06                                | 58.33         | 56.87                                | 59.03         | 57.55                                |
| 6.....             | 69.00         | 67.28                                | 70.00         | 68.25                                | 70.83         | 69.06                                |
| 7.....             | 80.50         | 78.49                                | 81.67         | 79.63                                | 82.64         | 80.57                                |
| 8.....             | 92.00         | 89.70                                | 93.33         | 91.00                                | 94.44         | 92.08                                |
| 9.....             | 103.50        | 100.91                               | 105.00        | 102.38                               | 106.25        | 103.59                               |
| 10.....            | 115.00        | 112.13                               | 116.67        | 113.75                               | 118.06        | 115.11                               |
| 11.....            | 126.50        | 123.34                               | 128.33        | 125.12                               | 129.86        | 126.61                               |
| 12.....            | 138.00        | 134.55                               | 140.00        | 136.50                               | 141.67        | 138.13                               |
| 13.....            | 149.50        | 145.76                               | 151.67        | 147.88                               | 153.47        | 149.63                               |
| 14.....            | 161.00        | 156.98                               | 163.33        | 159.25                               | 165.28        | 161.15                               |
| 15.....            | 172.50        | 168.19                               | 175.00        | 170.63                               | 177.08        | 172.65                               |
| 16.....            | 184.00        | 179.40                               | 186.67        | 182.00                               | 188.89        | 184.17                               |
| 17.....            | 195.50        | 190.61                               | 198.33        | 193.37                               | 200.69        | 195.67                               |
| 18.....            | 207.00        | 201.83                               | 210.00        | 204.75                               | 212.50        | 207.19                               |
| 19.....            | 218.50        | 213.04                               | 221.67        | 216.13                               | 224.31        | 218.70                               |
| 20.....            | 230.00        | 224.25                               | 233.33        | 227.50                               | 236.11        | 230.21                               |
| 21.....            | 241.50        | 235.46                               | 245.00        | 238.88                               | 247.92        | 241.72                               |
| 22.....            | 253.00        | 246.68                               | 256.67        | 250.25                               | 259.72        | 253.23                               |
| 23.....            | 264.50        | 257.89                               | 268.33        | 261.62                               | 271.53        | 264.74                               |
| 24.....            | 276.00        | 269.10                               | 280.00        | 273.00                               | 283.33        | 276.25                               |
| 25.....            | 287.50        | 280.31                               | 291.67        | 284.38                               | 295.14        | 287.76                               |
| 26.....            | 299.00        | 291.53                               | 303.33        | 295.75                               | 306.94        | 299.27                               |
| 27.....            | 310.50        | 302.74                               | 315.00        | 307.13                               | 318.75        | 310.78                               |
| 28.....            | 322.00        | 313.95                               | 326.67        | 318.50                               | 330.56        | 322.30                               |
| 29.....            | 333.50        | 325.16                               | 338.33        | 329.87                               | 342.36        | 333.80                               |
| 30.....            | 345.00        | 336.38                               | 350.00        | 341.25                               | 354.17        | 345.32                               |
| Months.            |               |                                      |               |                                      |               |                                      |
| Jan.....           | 345.00        | 336.37                               | 350.00        | 341.25                               | 354.16        | 345.31                               |
| Feb.....           | 345.00        | 336.38                               | 350.00        | 341.25                               | 354.17        | 345.31                               |
| Mar.....           | 345.00        | 336.37                               | 350.00        | 341.25                               | 345.17        | 345.31                               |
| Apr.....           | 345.00        | 336.38                               | 350.00        | 341.25                               | 354.16        | 345.32                               |
| May.....           | 345.00        | 336.37                               | 350.00        | 341.25                               | 354.17        | 345.31                               |
| June.....          | 345.00        | 336.38                               | 350.00        | 341.25                               | 354.17        | 345.31                               |
| July.....          | 345.00        | 336.37                               | 350.00        | 341.25                               | 354.16        | 345.31                               |
| Aug.....           | 345.00        | 336.38                               | 350.00        | 341.25                               | 354.17        | 345.32                               |
| Sept.....          | 345.00        | 336.37                               | 350.00        | 341.25                               | 354.17        | 345.31                               |
| Oct.....           | 345.00        | 336.38                               | 350.00        | 341.25                               | 354.16        | 345.31                               |
| Nov.....           | 345.00        | 336.37                               | 350.00        | 341.25                               | 354.17        | 345.31                               |
| Dec.....           | 345.00        | 336.38                               | 350.00        | 341.25                               | 354.17        | 345.32                               |
| Yearly<br>salary.. | 4,140.00      | 4,036.50                             | 4,200.00      | 4,095.00                             | 4,250.00      | 4,143.75                             |

54 SALARY TABLES WITH RETIREMENT DEDUCTIONS.

| Days.          | \$4,260       |   | \$4,380       |   | \$4,500       |   |
|----------------|---------------|---|---------------|---|---------------|---|
|                | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. | Basic salary. | Less $2\frac{1}{2}\%$ retirement deduction. |
| 1.             | \$11.83       | \$11.53                                     | \$12.17       | \$11.87                                     | \$12.50       | \$12.19                                     |
| 2.             | 23.67         | 23.08                                       | 24.33         | 23.72                                       | 25.00         | 24.38                                       |
| 3.             | 35.50         | 34.61                                       | 36.50         | 35.59                                       | 37.50         | 36.56                                       |
| 4.             | 47.33         | 46.15                                       | 48.67         | 47.45                                       | 50.00         | 48.75                                       |
| 5.             | 59.17         | 57.69                                       | 60.83         | 59.31                                       | 62.50         | 60.94                                       |
| 6.             | 71.00         | 69.23                                       | 73.00         | 71.18                                       | 75.00         | 73.13                                       |
| 7.             | 82.83         | 80.76                                       | 85.17         | 83.04                                       | 87.50         | 85.31                                       |
| 8.             | 94.67         | 92.30                                       | 97.33         | 94.90                                       | 100.00        | 97.50                                       |
| 9.             | 106.50        | 103.84                                      | 109.50        | 106.76                                      | 112.50        | 109.69                                      |
| 10.            | 118.33        | 115.37                                      | 121.67        | 118.63                                      | 125.00        | 121.88                                      |
| 11.            | 130.17        | 126.92                                      | 133.83        | 130.48                                      | 137.50        | 134.06                                      |
| 12.            | 142.00        | 138.45                                      | 146.00        | 142.35                                      | 150.00        | 146.25                                      |
| 13.            | 153.83        | 149.98                                      | 158.17        | 154.22                                      | 162.50        | 158.44                                      |
| 14.            | 165.67        | 161.53                                      | 170.33        | 166.07                                      | 175.00        | 170.63                                      |
| 15.            | 177.50        | 173.06                                      | 182.50        | 177.94                                      | 187.50        | 182.81                                      |
| 16.            | 189.33        | 184.60                                      | 194.67        | 189.80                                      | 200.00        | 195.00                                      |
| 17.            | 201.17        | 196.14                                      | 206.83        | 201.66                                      | 212.50        | 207.19                                      |
| 18.            | 213.00        | 207.68                                      | 219.00        | 213.53                                      | 225.00        | 219.38                                      |
| 19.            | 224.83        | 219.21                                      | 231.17        | 225.39                                      | 237.50        | 231.56                                      |
| 20.            | 236.67        | 230.75                                      | 243.33        | 237.25                                      | 250.00        | 243.75                                      |
| 21.            | 248.50        | 242.29                                      | 255.50        | 249.11                                      | 262.50        | 255.94                                      |
| 22.            | 260.33        | 253.82                                      | 267.67        | 260.98                                      | 275.00        | 268.13                                      |
| 23.            | 272.17        | 265.37                                      | 279.83        | 272.83                                      | 287.50        | 280.31                                      |
| 24.            | 284.00        | 276.90                                      | 292.00        | 284.70                                      | 300.00        | 292.50                                      |
| 25.            | 295.83        | 288.43                                      | 304.17        | 296.57                                      | 312.50        | 304.69                                      |
| 26.            | 307.67        | 299.98                                      | 316.33        | 308.42                                      | 325.00        | 316.88                                      |
| 27.            | 319.50        | 311.51                                      | 328.50        | 320.29                                      | 337.50        | 329.06                                      |
| 28.            | 331.33        | 323.05                                      | 340.67        | 332.15                                      | 350.00        | 341.25                                      |
| 29.            | 343.17        | 334.59                                      | 352.83        | 344.01                                      | 362.50        | 353.44                                      |
| 30.            | 355.00        | 346.13                                      | 365.00        | 355.88                                      | 375.00        | 365.63                                      |
| Months.        |               |   |               |   |               |   |
| Jan.           | 355.00        | 346.12                                      | 365.00        | 355.87                                      | 375.00        | 365.62                                      |
| Feb.           | 355.00        | 346.13                                      | 365.00        | 355.88                                      | 375.00        | 365.63                                      |
| Mar.           | 355.00        | 346.12                                      | 365.00        | 355.87                                      | 375.00        | 365.62                                      |
| Apr.           | 355.00        | 346.13                                      | 365.00        | 355.88                                      | 375.00        | 365.63                                      |
| May.           | 355.00        | 346.12                                      | 365.00        | 355.87                                      | 375.00        | 365.62                                      |
| June           | 355.00        | 346.13                                      | 365.00        | 355.88                                      | 375.00        | 365.63                                      |
| July           | 355.00        | 346.12                                      | 365.00        | 355.87                                      | 375.00        | 365.62                                      |
| Aug.           | 355.00        | 346.13                                      | 365.00        | 355.88                                      | 375.00        | 365.63                                      |
| Sept.          | 355.00        | 346.12                                      | 365.00        | 355.87                                      | 375.00        | 365.62                                      |
| Oct.           | 355.00        | 346.13                                      | 365.00        | 355.88                                      | 375.00        | 365.63                                      |
| Nov.           | 355.00        | 346.12                                      | 365.00        | 355.87                                      | 375.00        | 365.62                                      |
| Dec.           | 355.00        | 346.13                                      | 365.00        | 355.88                                      | 375.00        | 365.63                                      |
| Yearly salary. | 4,260.00      | 4,153.50                                    | 4,380.00      | 4,270.50                                    | 4,500.00      | 4,387.50                                    |

## SALARY TABLES WITH RETIREMENT DEDUCTIONS. 55

| Days.                   | \$5,000          |   | \$12,000         |   |
|-------------------------|------------------|---|------------------|---|
|                         | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. | Basic<br>salary. | Less 2½%<br>retire-<br>ment de-<br>duction. |
| 1                       | \$13.89          | \$13.54                                     | \$33.33          | \$32.50                                     |
| 2                       | 27.78            | 27.09                                       | 66.67            | 65.00                                       |
| 3                       | 41.67            | 40.63                                       | 100.00           | 97.50                                       |
| 4                       | 55.56            | 54.17                                       | 133.33           | 130.00                                      |
| 5                       | 69.44            | 67.70                                       | 166.67           | 162.50                                      |
| 6                       | 83.33            | 81.25                                       | 200.00           | 195.00                                      |
| 7                       | 97.22            | 94.79                                       | 233.33           | 227.50                                      |
| 8                       | 111.11           | 108.33                                      | 266.67           | 260.00                                      |
| 9                       | 125.00           | 121.88                                      | 300.00           | 292.50                                      |
| 10                      | 138.89           | 135.42                                      | 333.33           | 325.00                                      |
| 11                      | 152.78           | 148.96                                      | 366.67           | 357.50                                      |
| 12                      | 166.67           | 162.50                                      | 400.00           | 390.00                                      |
| 13                      | 180.56           | 176.05                                      | 433.33           | 422.50                                      |
| 14                      | 194.44           | 189.58                                      | 466.67           | 455.00                                      |
| 15                      | 208.33           | 203.12                                      | 500.00           | 487.50                                      |
| 16                      | 222.22           | 216.66                                      | 533.33           | 520.00                                      |
| 17                      | 236.11           | 230.21                                      | 566.67           | 552.50                                      |
| 18                      | 250.00           | 243.75                                      | 600.00           | 585.00                                      |
| 19                      | 263.89           | 257.29                                      | 633.33           | 617.50                                      |
| 20                      | 277.78           | 270.84                                      | 666.67           | 650.00                                      |
| 21                      | 291.67           | 284.38                                      | 700.00           | 682.50                                      |
| 22                      | 305.56           | 297.92                                      | 733.33           | 715.00                                      |
| 23                      | 319.44           | 311.45                                      | 766.67           | 747.50                                      |
| 24                      | 333.33           | 325.00                                      | 800.00           | 780.00                                      |
| 25                      | 347.22           | 338.54                                      | 833.33           | 812.50                                      |
| 26                      | 361.11           | 352.08                                      | 866.67           | 845.00                                      |
| 27                      | 375.00           | 365.63                                      | 900.00           | 877.50                                      |
| 28                      | 388.89           | 379.17                                      | 933.33           | 910.00                                      |
| 29                      | 402.78           | 392.71                                      | 966.67           | 942.50                                      |
| 30                      | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| Months.                 |                  |   |                  |   |
| Jan.                    | 416.66           | 406.25                                      | 1,000.00         | 975.00                                      |
| Feb.                    | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| Mar.                    | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| Apr.                    | 416.66           | 406.25                                      | 1,000.00         | 975.00                                      |
| May                     | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| June                    | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| July                    | 416.66           | 406.25                                      | 1,000.00         | 975.00                                      |
| Aug.                    | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| Sept.                   | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| Oct.                    | 416.66           | 406.25                                      | 1,000.00         | 975.00                                      |
| Nov.                    | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| Dec.                    | 416.67           | 406.25                                      | 1,000.00         | 975.00                                      |
| Yearly salary . . . . . | 5,000.00         | 4,875.00                                    | 12,000.00        | 11,700.00                                   |



(Amendment No. 9 to Fiscal Regulations.)

**DEPARTMENT OF AGRICULTURE**

**OFFICE OF THE SECRETARY**

**WASHINGTON, D. C.**

**JULY 14, 1920.**

**MEMORANDUM No. 317.**

**RATES OF PAY FOR COMMUNICATIONS BY TELEGRAPH.**

The Postmaster General, by Post Office Department Order No. 4352, dated July 1, 1920, has fixed the rates at which communications by telegraph (not including those passing over circuits established by the Chief of the Weather Bureau) shall be sent during the fiscal year beginning July 1, 1920, and ending June 30, 1921, as follows:

All messages shall be subject in all respects to the prevailing commercial count of chargeable words, and the address and signature of domestic messages shall be transmitted free in accordance with the commercial practice.

For day messages 40 per cent of the through full day-message rate between the same points in the United States shall be charged. The minimum charge for any day message shall be 25 cents.

For day letters, night messages, and night letters 40 per cent of the prevailing commercial day-letter, night-message, or night-letter rate, as the case may be, between the same points in the United States shall be charged. The minimum charge for any night message shall be 20 cents; for any night letter, 30 cents; and for any day letter, 45 cents, except that the rate charged for a Government day letter or night letter shall not in any case exceed the amount charged for a commercial day letter or night letter of the same length between the same points.

In cases where the price of a message, determined as herein provided, shall include a fraction of a cent, such fraction, if less than one-half, is to be disregarded; if one-half or more, it is to be counted as 1 cent.

In case a message in transit to destination passes over the lines of two or more connecting companies subject to this order each such company shall receive for its share of the transmission within the United States the above-designated percentage of its portion of the established through tolls to destination if to a point in the United States, or to the border if the destination is in Canada or Mexico.

In the case of messages from the United States to points in Canada or Mexico, the above-designated percentages shall apply with respect to the transmission within the United States, the basis being the appropriate prevailing commercial rate between the point of origin in the United States and the border.

All Government cable messages take the prevailing commercial cable count through from point of origin to destination. The Western Union and Commercial Cos. charge one-half the normal cable rate at cable count for the trans-Atlantic transmission of United States Government messages over their cables. The rate for the inland transmission within the United States of Government cable messages to or from all foreign countries, except Mexico, the normal connection with which is by cable, shall be one-half the inland zone word rate charged on commercial cablegrams between the same points.

The rules for the counting of cable and radio (wireless) messages are identical. All radio service is on the word basis, through from point of origin to destination. The rate for the inland transmission within the United States of Government radio messages of all classes over telegraph lines shall be one-half the zone word rate charged on commercial radio messages of the same class between the same points.

Pursuant to the authority vested in the Postmaster General by paragraph 4 of the preamble and resolutions adopted by the board of directors of the Commercial Pacific Cable Co., November 25, 1902, the following rates are fixed for the transmission of Government communications over the Commercial Pacific Cable Co.'s line during the fiscal year beginning July 1, 1920, and terminating June 30, 1921, no charge being made for the dates and the names of places from which messages are sent, such communications to have priority over all other business:

|  | Rate per word. |
|--|----------------|
| Between San Francisco, Calif., and Honolulu, Hawaii.....       | \$0.125        |
| Between San Francisco, Calif., and other Hawaiian Islands..... | .275           |
| Between San Francisco, Calif., and Midway.....                 | .20            |
| Between San Francisco, Calif., and Sumaye, Guam.....           | .325           |
| Between San Francisco, Calif., and Manila, Luzon.....          | .40            |
| Between Honolulu, Hawaii, and Midway.....                      | .125           |
| Between Honolulu, Hawaii, and Sumaye, Guam.....                | .25            |
| Between Honolulu, Hawaii, and Manila, Luzon.....               | .325           |
| Between Midway and Sumaye, Guam.....                           | .125           |
| Between Midway and Manila, Luzon.....                          | .20            |
| Between Sumaye, Guam, and Manila, Luzon.....                   | .125           |

Pursuant to the authority vested in the Postmaster General by the license granted by the President under date of March 25, 1907, to the Mexican Telegraph Co. and the All America Cables (Inc.) to land, maintain, and operate a cable or cables between the city of New York and the Isthmian Canal Zone, the following rates are fixed for the transmission of Government communications over the cables of the Mexican Telegraph Co. and the All America Cables (Inc.) during the fiscal year beginning July 1, 1920, and terminating June 30, 1921, no charge being made for the dates and the names of places from which messages are sent:

|  | Rate per word. |
|--|----------------|
| Between New York, N. Y., and Guantanamo, Cuba..... | \$0.06         |
| Between Guantanamo, Cuba, and Canal Zone.....      | .09            |
| Between New York, N. Y., and Canal Zone.....       | .15            |

In addition to the normal cable routes, a combination cable-wireless service to Port au Prince, in Haiti; San Domingo City, in San Domingo; to Porto Rico; and to the Virgin Islands, is now available via All America Cables (Inc.) lines to Guantanamo and Navy wireless beyond. Government messages to these points via this combination route take the above rate of six (6) cents per word from New York to Guantanamo, the wireless service beyond that point being free.

The following rates will apply to Government messages over the lines of the Mexican and All America Cables (Inc.), no charge being made for the dates and the names of places from which messages are sent:

*Between New York, N. Y., and the following South American countries.*

|  | Rate per word. |
|--|----------------|
| Argentina.....                                   | \$0.25         |
| Bolivia.....                                     | .25            |
| Chile.....                                       | .25            |
| Punta Arenas (via Valparaiso and wireless) ..... | .58            |
| Ecuador.....                                     | .25            |
| Paraguay.....                                    | .25            |
| Uruguay.....                                     | .25            |
| Colombia:  |                |
| Buenaventura.....                                | .25            |
| Interior places.....                             | .32½           |
| Peru:  |                |
| Wireless stations—                               |                |
| Iquitos.....                                     | .35            |
| Itaya.....                                       | .35            |
| Masisea.....                                     | .35            |
| Orrelana.....                                    | .35            |
| Requena.....                                     | .35            |
| All other places.....                            | .25            |

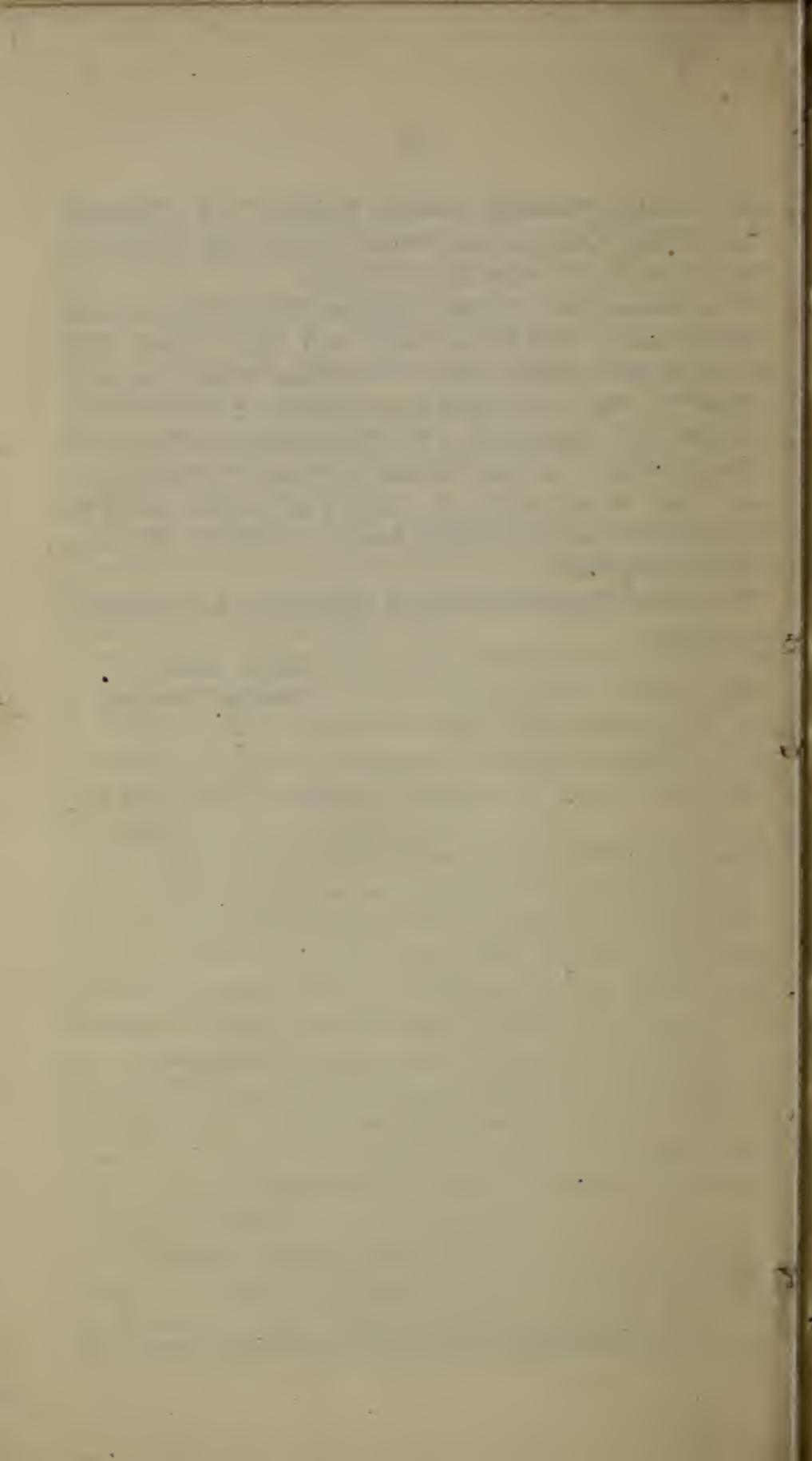
*Between Galveston, Tex., and the following Central American countries.*

|                                  | Rate per word. |
|----------------------------------|----------------|
| San Jose, Guatemala.....         | \$0.175        |
| La Libertad, Salvador.....       | .175           |
| San Juan del Sur, Nicaragua..... | .175           |
| Honduras (not British).....      | .20            |
| Costa Rica.....                  | .20            |
| All other places.....            | .20            |

Pursuant to the authority vested in the Postmaster General by the act of Congress entitled "An act to aid in the construction of telegraph lines and to secure to the Government the use of the same for postal, military, and other purposes," approved July 24, 1866, and by the Revised Statutes of the United States, Title LXV, the following rates are fixed for the transmission of Government communications during the fiscal year beginning July 1, 1920, and terminating June 30, 1921, over the cables of the United States and Hayti Telegraph and Cable Co. between New York, N. Y., and the following stations, no charge being made for the dates and names of places from which messages are sent:

|  | Rate per word. |
|--|----------------|
| Porto Rico.....  | Free.          |
| Cuba—Caimanera, Santiago, Guantanamo, and Playa del Este.. | \$.055         |
| Hayti—Cape Hayti, Mole St. Nicholas, Port au Prince.....   | .30            |
| All other places.....                                      | .35            |
| San Domingo.....   | .40            |
| Guadeloupe, Martinique, Marie Galante-Los-Saintes.....     | .425           |
| Curacao.....   | .69            |
| Venezuela.....   | .50            |
| Dutch Guiana.....  | .69            |
| French Guiana.....   | .605           |
| Brazil, Salinas.....                                       | .425           |

In accordance with the terms of the license granted by the President under date of December 19, 1912, to the Compagnie Francaise des Cables Telegraphiques, and of



87F  
Amendment No. 10 to the Fiscal Regulations.

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY  
WASHINGTON

MEMORANDUM NO. 309.

MAY 4, 1920.

Sections (h) and (u) of paragraph 83 of the Fiscal Regulations are hereby amended, effective February 14, 1920, to read:

**83. Expenses not reimbursable in addition to per diem; expenses reimbursable.**—Employees authorized to receive per diem allowances in lieu of subsistence will not be reimbursed, in addition, for—

\* \* \* \*

(h) Telegrams reserving hotel accommodations.

\* \* \* \*

but, in addition to the per diem allowance, may be reimbursed for expenses actually and necessarily incurred for—

\* \* \* \*

(u) Other expenses of transportation, including telegrams reserving Pullman accommodations:

*Provided*, That payment of any fee herein mentioned in any State in which payment of such fee is prohibited by law will not be reimbursed. (See Appendix F.)

E. T. MEREDITH,  
*Secretary.*

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MEMORANDUM NO. 310.

MAY 1, 1920.

Effective May 1, 1920, section (o) of paragraph 86 of the Fiscal Regulations is amended to read as follows:

(o) An employee assigned to temporary duty in one locality may be allowed usual subsistence expenses and street car fare on official business during the entire period of such employment, not to exceed 60 days unless otherwise specifically authorized by the Secretary in advance;

but temporary absence from the designated locality during any part of such period shall serve neither to prolong the same nor to create any additional period. The time limit prescribed in this section will not apply to employees of the department traveling in the field and not assigned to temporary headquarters.

E. T. MEREDITH,  
*Secretary.*

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**MEMORANDUM NO. 312.**

JUNE 4, 1920.

Effective May 1, 1920, section (d) of paragraph 84 of the Fiscal Regulations is amended to read as follows:

(d) An employee assigned to temporary duty in one locality may be allowed a per diem in lieu of subsistence during the entire period of such employment, not to exceed 60 days unless otherwise specifically authorized by the Secretary in advance; but temporary absence from the designated locality during any part of such period shall serve neither to prolong the same nor to create any additional period. The time limit prescribed in this section will not apply to employees of the department traveling in the field and not assigned to temporary headquarters.

E. T. MEREDITH,  
*Secretary.*

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**MEMORANDUM NO. 314.**

JUNE 15, 1920.

Effective June 15, 1920, sections (p), (q), and (r) of paragraph 86 of the Fiscal Regulations are amended to read as follows:

(p) An employee transferred from one official station to another for permanent duty when allowed traveling expenses may, within the discretion and under written instructions of the chief of the bureau in which he serves, be allowed packing, crating, freight, and drayage charges for the transfer of his effects and personal property used in official work: *Provided*, That all such shipments by

freight are made in accordance with the provisions of section (r) of this paragraph. Express shipments may be made of articles of a perishable nature and articles of household equipment required for immediate use at the official station to which an employee may be transferred, such as wearing apparel, tableware, bedding, and kitchen utensils, but not including furniture and jewelry: *Provided further*, That this shall apply only in cases where shipment by freight would cause delay and inconvenience. Shipments of effects and personal property may also be made by motor truck when the cost of shipment by this means does not exceed the cost by freight, taking into consideration charges for packing, crating, and drayage.

(q) The Forester and the Chief of the Bureau of Public Roads may authorize the district foresters and the district engineers of the Forest Service and the Bureau of Public Roads, respectively, to issue written instructions under which transferred employees may be allowed packing, crating, freight, express, and drayage (including transportation by motor truck) of their effects and personal property used in official work, with the same effect as if the instructions had been issued in person by the Forester or the Chief of the Bureau of Public Roads in compliance with section (p) of this paragraph.

(r) Under the provisions of sections (p) and (q) of this paragraph shipments, if by freight, must be made on departmental bills of lading, released to the lowest valuation applicable to household goods shipments. The employee to whom such departmental bill of lading is issued is not authorized to make any change therein, by writing across the face thereof or otherwise, which will raise the classification of, or increase the freight charges on, the shipment. Each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it, that the property so shipped consists of the effects and personal property used in official work of the employee transferred and is exclusively his property, and that the

transportation was furnished on the occasion of his permanent transfer to a new official station. Carload shipments must be made when the cost at the carload rate based on the minimum carload weight (actual weight when in excess of the carload minimum) is cheaper than the less-than-carload rate based on actual weight.

E. D. BALL,  
*Acting Secretary.*

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**MEMORANDUM NO. 317 (SUPPLEMENTAL).**

RATES OF PAY FOR COMMUNICATIONS BY TELEGRAPH.

AUGUST 6, 1920.

The basis for fixing the rates under Post Office Department Order No. 4352, dated July 1, 1920, will be the commercial telegraph rates as they existed on July 31, 1919, the Government rate to be 40 per cent of such rates for commercial business as they existed on said last-named date.

E. T. MEREDITH,  
*Secretary.*

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**MEMORANDUM NO. 319.**

JULY 12, 1920.

Effective July 16, 1920, paragraphs 29, 53, 86 (c), and 86 (h) of the Fiscal Regulations are amended to read as follows:

**29. Purchases and job work requiring approval by the Secretary.**—All orders for job work, or for the purchase of supplies, in excess of \$200 must be approved by the Secretary except in the case of the Weather Bureau, the Forest Service, and the Bureau of Public Roads, which may issue purchase orders for amounts not exceeding \$500, and except in the case of the Forest Service and the Bureau of Public Roads, which may, for amounts less than \$2,500 let contracts for road construction station work and issue purchase orders for supplies, materials, or equipment required exclusively for the construction and maintenance of roads or trails within or partly within the National

Forests; but no automobiles, motor boats, or other motor-driven vehicles, no cameras or lenses, and no medicines for personal use (see par. 86, sec. (m) shall be purchased without specific authority of the Secretary. The approval of the Secretary must be secured to accounts for supplies and services procured under letters of authorization in amounts greater than the limitations above prescribed when such accounts are not based upon proposals or purchase orders previously approved by him.

**53. Indorsement of and payment for telegrams; identification cards.**—All telegraph messages relating to the business of the department should be indorsed, "U. S. Official Business, Government Rate." Messages, except those reserving hotel accommodations, sent from or to Washington, D. C., should not be paid for by the persons sending or receiving the same, except where payment is demanded as a condition to the transmission or delivery of the message. Telegrams reserving hotel accommodations must be prepaid at the Government rate and a copy of the prepaid message should support the claim for reimbursement. Telegrams not prepaid should have the additional words, "Charge Department of Agriculture, Bureau of ..... " written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same included in the company's monthly bill. Telegraph messages between points in the field should be prepaid at the Government rate by the employee, where payment is demanded as a condition to the transmission or delivery, and a copy of each prepaid message should support the claim for reimbursement. Identification cards for presentation to agents may be obtained upon application, through the chief of bureau, to the chief clerk of the department. These identification cards must not be used to avoid the payment of commercial rates on any business not a proper charge against the Government.

**86. Actual traveling expenses defined.—**

(c) Porter fees on coastwise, river, or lake steamers and sleeping cars, except where such cars are used for seating

accommodations only, will be allowed not to exceed 25 cents for each car, or for each 24 hours or fraction thereof. Porters' fees not to exceed 10 cents will be allowed in each instance when seat accommodations are obtained in parlor or chair cars or sleeping cars: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix F.)

(h) Except as provided in paragraph 86 (v), customary charges for subsistence expenses, not to exceed in the aggregate \$5 for any one day, may be allowed, and will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the daytime, waiter fees not exceeding 30 cents in any one day; fees for checking and portage of baggage upon arrival at and departure from hotels not to exceed 10 cents for portage of, and 10 cents for checking, each piece; laundry to be included in subsistence expenses for the date on which paid; telegrams to hotels reserving accommodations to be included in subsistence expenses for the initial date of the period for which the accommodations are occupied (but not telegrams reserving Pullman accommodations, which are not items of subsistence but of travel expense, and may be reimbursed in addition as such when the necessity for the expense is satisfactorily explained); and all other subsistence expenses. Charges for laundry at an average rate not exceeding 20 cents a day for each day while in travel status. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Receipts for laundry must be submitted or a written statement filed with the account showing the impracticability of obtaining such receipts. A charge for lodging at a hotel and a charge for sleeping berth for the same night will be allowed only when accompanied by a definite statement of necessity: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States, in which the payment of such fee is prohibited by law. (See Appendix F.)

E. T. MEREDITH,

*Secretary.*

## MEMORANDUM NO. 324.

AUGUST 11, 1920.

Effective August 11, 1920, section (e) of paragraph 86 of the Fiscal Regulations is amended to read as follows:

**86. Actual traveling expenses defined.—**

(e) Street car, transfer coach, and omnibus fares will be allowed if the charge is not in excess of locally prevailing rates. Personal transfers as herein provided will be allowed between hotels only when satisfactorily explained. Tips to drivers and chauffeurs will not be allowed. Transfers of baggage will be allowed when the charge is not in excess of locally prevailing rates. In cases of public necessity taxicab hire will also be allowed, but a satisfactory explanation of necessity must accompany claim. Unless such public necessity is shown taxicab hire will not be allowed in the following cases:

1. If the depot, hotel, or other place the employee is required to visit on official business is within walking distance.
2. If due to inclement weather.
3. If due to unfamiliarity with the city.
4. If due to the fact that hand baggage is being carried.

When properly explained, storage charges may be allowed on baggage containing Government property, private property for Government use, or personal baggage.

E. T. MEREDITH,

*Secretary.*

## MEMORANDUM NO. 326.

AUGUST 17, 1920.

Effective August 17, 1920, paragraph 4 of the Fiscal Regulations is hereby amended to read as follows:

**4. General letters of authorization by Secretary.—**

The Secretary, on or before the beginning of each fiscal year, will issue a general letter of authorization to each Chief of Bureau, authorizing him, during that year, within the terms of the appropriations specified in the letter,

(a) to direct in writing employees of his bureau to perform routine travel within the continental United States, in conformity with law, the decisions of the Comptroller of the Treasury, and the Fiscal Regulations, and to allow per diems in lieu of subsistence, when desirable, at rates fixed by the Secretary in accordance with the provisions of paragraph 82; (b) to issue purchase orders for supplies and for job work in amounts not exceeding \$500 in the Weather Bureau, \$500 in the Forest Service, \$500 in the Bureau of Public Roads; but in case of the Forest Service and Bureau of Public Roads, purchase orders in amounts less than \$2,500 may also be issued for supplies, materials, or equipment required exclusively for the construction and maintenance of roads or trails under the provisions of the 10 per cent forest road and trail provisions, section 8 of the Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific cooperative funds deposited for road improvement work, and \$200 in each other bureau, for a single order; (c) to incur other miscellaneous expenses, except in connection with advertising, the purchase of medicines for personal use, the purchase of cameras and lenses, the purchase of motor driven vehicles or boats, and the employment of stenographic or typewriting service in the field other than as provided in paragraph 86, section (n), as may be necessary properly to carry on the work of the bureau; and (d) to empower his subordinates to direct routine travel and incur necessary expenses within the limits of the authority conferred on him by his letter of authorization from the Secretary. The total liabilities to be incurred under a letter of authorization will be limited to the quarterly allotments annually approved by the Secretary in accordance with law.

E. T. MEREDITH,  
*Secretary.*

77  
(Amendment No. 11 to Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY, Agriculture  
WASHINGTON

MEMORANDUM NO. 328

SEPTEMBER 17, 1920.

Appendix D of the Fiscal Regulations is hereby revoked and sections (c), (p), and (q) of Paragraph 83 of the Fiscal Regulations are amended to read as follows:

**83. Expenses not reimbursable in addition to per diem; Expenses reimbursable.**—Employees authorized to receive per diem allowances in lieu of subsistence will not be reimbursed, in addition, for—

\* \* \* \*

(c) Fees to hotel employees, drivers, and chauffeurs;  
\* \* \* \*

but, in addition to the per diem allowance, may be reimbursed for expenses actually and necessarily incurred for—

\* \* \* \*

(p) Street car, transfer coach, and omnibus fares if the charge is not in excess of locally prevailing rates. Personal transfers will be allowed between hotels only when satisfactorily explained. In cases of public necessity, taxicab hire will also be allowed, but a satisfactory explanation of necessity must accompany claim. Unless such public necessity is shown taxicab hire will not be allowed in the following cases:

1. If the depot, hotel, or other place the employee is required to visit on official business is within walking distance.
2. If due to inclement weather.
3. If due to unfamiliarity with the city.
4. If due to the fact that hand baggage is being carried.

(q) Transfers of baggage when the charge is not in excess of locally prevailing rates: *Provided*, That an employee may properly choose his residence in a suburb of his official station, and personal transfers as herein provided will be allowed between such residence and the depot at his official station at the beginning and termination of official travel.

E. T. MEREDITH,

*Secretary.*

### MEMORANDUM NO. 333

FEBRUARY 7, 1921.

Effective April 1, 1921, Paragraphs 53 and 55 of the Fiscal Regulations of the department are hereby amended to read as follows:

**53. Indorsement of and payment for telegrams; Identification cards.**—All telegraph messages relating to the business of the department should be indorsed "United States Official Business, Government Rate." Telegrams from an employee in a travel status to any point other than Washington, D. C., or the home field station of the employee, also all telegrams reserving hotel accommodations, must be prepaid by the sender at the Government rate and repayment sought through the employee's personal reimbursement account, a copy of each prepaid message supporting the claim for reimbursement. All other official telegrams should have written or stamped upon the face thereof the words "Charge Department of Agriculture, Bureau of \_\_\_\_." Telegrams from Washington or from field stations to any other point or person will be sent "Paid Government Rate" and billed to Washington or to the originating field stations respectively. Telegrams from employees in a travel status to Washington or the home field station of the traveler will be sent "Collect Government Rate" and will be billed to Washington

and the home station respectively. Identification cards for presentation to agents may be obtained upon application, through the chief of bureau, to the chief clerk of the department. These identification cards must not be used to avoid the payment of commercial rates on any business not a proper charge against the Government.

**55. Procedure affecting telegraph accounts.**—Bills for telegraphic service should show the period of service, with the number of messages and cost thereof. Either the original messages or copies thereof must be filed in support of the vouchers. The correctness of any account must be verified by the certificate of an officer of the department cognizant of the facts in the case.

Officers in charge of field headquarters, offices and stations of the department using the telegraph on official business, will open charge accounts in their official capacity with the local telegraph offices, except at stations where the amount of telegraphic communication is too small to justify submission of monthly accounts. At such stations officers shall prepay in cash telegrams to points other than Washington or field headquarters, securing repayment in reimbursement accounts, each such item to be supported by a copy of the message and the telegraph operator's receipt.

Upon receipt at a field station of a bill for telegraphic service, the officer in charge will examine the account, and, if it is correct, will transmit it to Washington for the usual administrative examination. Such accounts will be settled by checks sent direct from Washington to the local telegraph official originally presenting the account.

E. T. MEREDITH,  
*Secretary.*



